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ABSTRACT

The annual report on the total revenue and expenses of the provincially assisted universities of Ontario for the fiscal year ending April 30, 1978 is presented. Tabular summaries for all universities and for 20 individual universities are provided, showing: total operating expenses by objects of expense and by functional area; total expense by type of fund and by object of expenses; and total revenue by source of revenue and by type of fund. Also included is a table showing enrollment and basis income units (BIUs) in 1976-77 for all universities and five schedules based on totals reported by the institutions: operating expense analysis; total expense analysis; operating and total revenue analyses; percentage analysis of expenses 1972-73 to 1976-77; and percentage analysis of revenues 1972-73 to 1976-77. Statistics from the following institutions are included: Brock, Carleton, Guelph, Lakehead, Laurentian, Nipissing, Hearst, McMaster, Oise, Ottawa, Queen's, Ryerson, Toronto, Trent, Waterloo, Western, Wilfrid Laurier, Windsor, and York. (SPG)

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COMMITTEE OF FINANCE OFFICERS-UNIVERSITIES OF ONTARIO

An Affiliate of the Council of Ontario Universities

HE009512

Report to the Council of Ontario Universities

TOTAL REVENUE AND EXPENSES FOR PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED APRIL 30, 1977

Prepared by the
COU Research Division

Requests for further information
should be directed to

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Suite 8039
Toronto, Ontario M5S 2T4

November, 1977

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COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

130 ST. GEORGE STREET, SUITE 8039
TORONTO, ONTARIO M5S 2T4
(416) 979-2165

December 13, 1977

The Honourable H.C. Parrott,
Minister of Colleges and Universities,
Mowat Block,
Queen's Park,
Toronto, Ontario.

Dear Mr. Minister:

The Council of Ontario Universities is pleased to provide you with the annual report on the total revenue and expenses of the provincially assisted universities of Ontario for the fiscal year ended 30 April, 1977.

It is our sincere hope that this Report will be of assistance to you, to the government, and to the Council on University Affairs, comprising as it does much information in a standardized format on the finances and expenditure patterns of our universities.

Sincerely,

Edward J. Monahan
Executive Director

EJM:h
Encl.

TABLE OF CONTENTS

1. Committee Report

2. General Caveat

3. Summary Information

Table 1	Total Operating Expenses by Object of Expense and by Functional Area
Table 2	Total Expense by Type of Fund and by Object of Expense
Table 3	Total Revenue by Source of Revenue and by Type of Fund
Table 4	Enrolment and Basic Income Units (BIUs) in 1976-77
Schedule 1A	Operating Expense Analysis Percentage of Operating Expenses by Object of Expense
Schedule 1B	Operating Expense Analysis Percentage of Operating Expenses by Functional Area and by University
Schedule 2	Total Expense Analysis Percentage Analysis of Total Expenses (all funds) by Type of Fund and by University
Schedule 3A	Operating Revenue Analysis Percentage of Operating Revenue by Source and by University
Schedule 3B	Total Revenue Analysis Percentage of Analysis of Total Revenue to Each Fund Type by University
Schedule 4	Percentage Analysis of Expenses 1972-73 to 1976-77
Schedule 5	Percentage Analysis of Revenues 1972-73 to 1976-77

4. Guidelines and Definitions

5. Individual University Financial Information

REPORT OF
THE COMMITTEE OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO
TOTAL REVENUE AND EXPENSES FOR THE PROVINCIALLY ASSISTED
UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR
ENDED APRIL 30, 1977

The summary data and schedules included in this report have been compiled from submissions prepared by the individual institutions. Subject to the changes from last year's report in the Definitions and statement presentation, the more important of which are set out in Appendix A, attached, the information is comparable and has been prepared on a basis consistent with the previous year. Data from Algoma has not been received and is therefore excluded from this year's report.

Schedules 4 and 5 found in the summary section of this report show trends and changes in resource allocation and revenue based on the totals reported by the institutions. Individual institutions will show variations from these trends reflecting differences in academic programs, organization, physical environment, management philosophy, budgetary and accounting procedures.

Attention is directed to the General Caveat which follows Appendix A. The Committee will welcome comments and suggestions on this report.

Chairman - Committee on Financial
Reporting - Committee of
Finance Officers -
Universities of Ontario.

Chairman - Committee of Finance
Officers - Universities
of Ontario.

REPORT OF THE COMMITTEE OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO TOTAL REVENUE AND EXPENSES FOR THE PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED APRIL 30, 1977

Following are the significant changes in the statement presentations from last year's report arising out of changes in the Guidelines and Definitions (reproduced in full under the tab "Definitions"). These changes have been made in order to provide greater comparability with national reporting.

1) Summary table 2, Schedule 2 and page A2 of the individual institutions:

   a) The "Other (including non-credit)" fund has been relocated next to the "Operating" fund.

   b) A sub-total has been taken excluding the "Sponsored Research" fund. Last year this fund was included in the sub-total.

2) Summary table 3, Schedule 3A and 3B and page A3 of the individual institutions:

   a) The "Other (including non-credit)" fund has been relocated next to the "Operating" fund.

   b) A sub-total has been taken excluding the "Sponsored Research" fund. This change results in the exclusion of Sponsored Research fund revenue and expenditure from the totals which develop the figure for "excess of revenue over expenses".

   c) "Fees - tuition" has been sub-divided to show credit and non-credit tuition separately.

   d) Last year's item (5) "Other" has been sub-divided into the following items:

      - Sales of services and products
      - Investment income
      - Miscellaneous

   e) A line for "Interfund Transfers" has been added to reflect the situation where income received in one fund is used to finance expenditure in another.

   f) Whereas in the past, "Sponsored Research" revenue has been equated to "Sponsored Research" expenditure, universities now have the option of reporting this revenue as received.

GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

TABLE 1

UNIVERSITY: TOTAL FOR ALL UNIVERSITIES

OBJECT OF EXPENSE / FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	284226	26949	311175	0	0	0	0	0	0	311175
(II) OTHER INSTRUCTION AND RESEARCH	36110	922	37032	0	0	0	0	0	0	37032
(III) OTHER SALARIES AND WAGES	66415	10090	76505	33301	15192	15163	35491	52034	3989	231675
TOTAL SALARIES AND WAGES	386751	37961	424712	33301	15192	15163	35491	52034	3989	579882
2. FRINGE BENEFITS	41860	5399	47259	3671	1603	1523	4183	6049	783	65071
TOTAL SALARIES AND BENEFITS	428611	43360	471971	36972	16795	16686	39674	58083	4772	644953
3. BOOKS AND PERIODICALS	0	0	0	15986	0	0	0	0	0	15986
4. FURNITURE AND EQUIPMENT (A) PURCHASE	8941	521	9462	1111	2768	217	471	1105	97	15231
(B) RENTAL	1286	165	1451	339	6062	50	292	66	154	8414
5. OPERATIONAL SUPPLIES AND EXPENSES	24608	2864	27472	1858	4377	3498	4458	7096	1344	50103
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	29149	0	29149
8. TAXES	0	0	0	0	0	0	0	825	7346	8171
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	7598	0	7598
10. EXTERNAL CONTRACTED SERVICES	559	58	617	63	804	141	40	7711	0	9376
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	5227	0	0	0	5227
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	196	55	42	65	358
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	47	0	47
14. BUILDINGS	0	0	0	0	0	0	0	162	0	162
15. MISCELLANEOUS	8493	505	8998	274	253	1140	1399	1811	4882	18757
16. INTERNAL COST ALLOCATIONS	599	-95	504	4	-965	0	-1195	-7074	0	-8326
TOTAL	473097	47378	520475	56607	30494	27155	45194	106621	18660	805206

COMPUTING COSTS:		
	ACADEMIC	19255
	NON-ACADEMIC	11239
	TOTAL	30494

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

TABLE 2

UNIVERSITY: TOTAL FOR ALL UNIVERSITIES

OBJECT OF EXPENSE \ TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	311175	1504	0	312679	7182	1187	0	321048
(II) OTHER INSTRUCTION AND RESEARCH	37032	1743	0	38775	19450	1365	0	59590
(III) OTHER SALARIES AND WAGES	231675	1467	22135	255277	29193	4394	0	288864
TOTAL SALARIES AND WAGES	579882	4714	22135	606731	55825	6946	0	669502
2. FRINGE BENEFITS	65071	246	2021	67338	3601	440	0	71379
TOTAL SALARIES AND BENEFITS	644953	4960	24156	674069	59426	7386	0	740881
3. BOOKS AND PERIODICALS	15986	0	0	15986	167	382	41	16576
4. FURNITURE AND EQUIPMENT (A) PURCHASE	15231	38	1198	16467	7015	1061	2161	26704
(B) RENTAL	8414	40	165	8619	138	324	0	9081
5. OPERATIONAL SUPPLIES AND EXPENSES	50103	1278	7713	59094	22663	5159	0	86916
6. COST OF GOODS SOLD	0	0	23990	23990	0	0	0	23990
7. UTILITIES	29149	1	3158	32308	15	0	0	32323
8. TAXES	8171	0	748	8919	0	0	0	8919
9. RENOVATIONS AND ALTERATIONS	7598	0	723	8321	125	0	5620	14066
10. EXTERNAL CONTRACTED SERVICES	9376	0	6607	15983	53	7	0	16043
11. SCHOLARSHIPS, BURSARIES, ETC.	5227	0	0	5227	146	7405	0	12778
12. PRINCIPAL AND INTEREST REPAYMENTS	358	0	10541	10899	0	0	1447	12346
13. LAND AND SITE SERVICES	47	0	0	47	0	0	1231	1278
14. BUILDINGS	162	0	0	162	0	134	20973	21269
15. MISCELLANEOUS	18757	621	952	20330	5555	1069	51	27005
16. INTERNAL COST ALLOCATIONS	-8326	141	7157	-1028	794	212	22	0
TOTAL	805206	7079	87108	899393	96097	23139	31546	1050175

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

TABLE 3

UNIVERSITY: TOTAL FOR ALL UNIVERSITIES

SOURCE OF REVENUE / TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	616562	0	0	616562	0	0	0	616562
(B) EXTRA FORMULA	9550	0	0	9550	0	0	0	9550
(C) MCU GRANTS	16087	910	0	16997	50	497	5236	22780
(D) OTHER	16464	139	35	16638	8496	827	1574	27535
TOTAL PROVINCIAL GRANTS	658663	1049	35	659747	8546	1324	6810	676427
(II) FEDERAL	166	0	0	166	62208	2882	0	65256
(III) MUNICIPAL	257	0	0	257	0	0	0	257
2. FEES (A) TUITION CREDIT	112287	0	0	112287	0	0	0	112287
(B) TUITION NON-CREDIT	0	5880	0	5880	0	0	0	5880
(C) MISCELLANEOUS	6875	139	36251	43265	0	0	0	43265
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	11005	11005
(B) OTHER	0	0	0	0	0	0	4727	4727
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	1083	141	12	1236	20822	17788	3616	43462
5. SALES OF SERVICES AND PRODUCTS	13407	0	51512	64919	0	268	0	65187
6. INVESTMENT INCOME	8812	0	1	8813	886	10529	3078	23306
7. MISCELLANEOUS	6537	42	92	6671	5805	5911	887	19274
8. INTERFUND TRANSFERS	3853	0	-304	3549	281	-4861	1031	0
TOTAL REVENUE	811940	7251	87599	906790	98548	33841	31154	1070333
TOTAL EXPENSES (FROM PAGE A2)	805206	7079	87108	899393				
EXCESS OF REVENUE OVER EXPENSES	6734	172	491	7397				

Notes: 1. In addition to the total provincial government grants shown above, the Government of Ontario provided $78,687,934.00 to the provincially assisted universities to pay, in an identical amount, principal instalments and interest on debentures issued by the universities in prior fiscal years to the Ontario Universities Capital Aid Corporation.

Table 4

Enrolment and Basic Income Units (BIUs) in 1976-77[1]
(not to be related to Formula Grants)

	Enrolment			BIUs		
	Undergraduate FFTEs	Graduate FTEs[2]	Total	Undergraduate	Graduate[5]	Total
Brock	3,635.8	74.1	3,709.9	5,279.75	245.90	5,525.65
Carleton	10,728.7	1,133.3	11,862.0	14,144.91	3,840.17	17,985.08
Guelph	10,147.7	649.4	10,797.1	17,860.25	2,649.77	20,510.02
Lakehead	3,469.6	158.2	3,627.8	4,803.88	400.83	5,204.71
Laurentian[3]	3,761.2	65.9	3,827.1	4,886.93	196.86	5,083.79
Algoma[6]	-	-	-	-	-	-
Nipissing	641.9	-	641.9	833.42	-	833.42
Hearst	132.6	-	132.6	132.60	-	132.60
McMaster[3]	10,739.6	1,347.9	12,707.5	16,803.35	5,502.38	22,305.73
OISE	59.8	1,667.0	1,726.8	98.30	4,535.14	4,633.44
Ottawa[3]	12,944.1	2,102.3	15,046.4	19,711.04	5,984.59	25,695.63
Queen's	10,683.1	1,235.1	11,918.2	18,150.45	4,424.17	22,574.62
Ryerson	9,584.5	-	9,584.5	12,460.36	-	12,460.36
Toronto	31,920.9	4,901.8	36,822.7	53,593.81[4]	17,165.06	70,758.81
Trent	2,826.4	21.7	2,848.1	3,505.75	70.03	3,575.78
Waterloo[3]	13,808.2	1,311.7	15,119.9	20,560.80	5,368.36	25,929.16
Western[3]	18,385.4	1,614.4	19,999.8	27,818.30[4]	5,810.72	33,629.02
Wilfrid Laurier	4,603.0	322.7	4,925.7	5,577.60	764.33	6,341.93
Windsor	9,764.1	595.5	10,359.6	13,796.63	2,264.76	16,061.39
York	16,364.4	1,605.3	17,969.7	21,216.08	5,587.70	26,803.78
Total	174,229.0	18,806.3	193,035.3	261,242.41	64,810.77	326,052.12

Notes:
1. Including arts and science enrolment and BIUs in church related affiliates.
2. Including summer session
3. Including theology in church related institutions, weighted at 100%.
4. Including imputing adjustments.
5. Including minimum/maximum adjustments.
6. Algoma University reported 488.9 undergraduate FFTEs and 488.90 undergraduate BIUs to MCU.

Sources: Ontario Ministry of Colleges and Universities' U.A.R. Financial Report (September 20, 1977).
Details on Formula Grants are found in Ontario Operating Formula Manual.

PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY UNIVERSITY
FOR THE FISCAL YEAR ENDED APRIL 30, 1977

SCHEDULE 1A
OPERATING EXPENSE ANALYSIS

OBJECT OF EXPENSE	BROC	CARL	GUEL EXCL OMAF	GUEL INCL OMAF	LAKE	LAUR	NIPI	NKAR	NCMA	OISE	OTT	OWEK	RYER	TOR	TRNT	WAT	WEST	WLU	WIND	YORK	TOTAL
1. SALARIES AND WAGES																					
(i) ACADEMIC RANKS	41.1	38.[illegible]	33.8	31.8	37.0	43.0	40.5	39.4	32.0	32.6	40.9	41.2	50.5	36.2	41.1	37.4	39.9	36.0	41.6	41.4	38.6
(ii) OTHER INSTRUCTION AND RESEARCH	3.9	5.4	3.7	3.5	4.9	1.8	5.3	0.0	6.9	16.0	2.7	5.8	0.0	5.3	0.8	5.4	3.6	8.9	4.1	3.5	4.6
(iii) OTHER SALARIES AND WAGES	24.9	27.1	34.4	36.6	29.2	24.7	19.9	17.4	26.0	27.1	27.3	27.7	20.1	29.8	29.1	35.6	29.5	22.7	27.9	30.5	28.8
TOTAL SALARIES AND WAGES	69.8	70.5	72.0	71.8	71.1	69.6	65.7	56.8	64.9	75.7	71.0	74.6	70.5	71.3	71.0	73.5	73.0	67.6	73.5	75.4	72.0
2. FRINGE BENEFITS	7.8	7.9	9.3	9.1	7.0	7.7	5.1	5.9	8.7	5.9	8.8	7.2	8.0	8.3	7.7	7.0	8.8	7.0	8.8	7.0	8.1
TOTAL SALARIES AND BENEFITS	77.6	78.4	81.2	80.9	78.1	77.3	70.8	62.7	73.6	81.6	79.9	81.8	78.6	79.6	78.7	80.4	81.8	74.6	82.3	82.3	80.1
3. BOOKS AND PERIODICALS	2.5	2.4	1.9	1.5	2.6	2.1	3.8	1.8	2.8	0.9	1.8	2.0	1.0	[illegible]	3.5	2.0	2.4	3.9	1.1	1.9	2.0
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1.8	2.2	2.8	2.5	1.4	1.0	2.9	8.2	1.3	1.4	0.9	2.0	3.2	1.5	1.3	3.3	2.4	2.9	1.8	1.2	1.9
(B) RENTAL	0.2	0.2	0.6	0.5	0.6	0.4	0.0	2.1	1.3	0.6	1.1	1.0	2.6	1.2	0.3	1.0	1.5	1.3	1.3	0.7	1.0
5. OPERATIONAL SUPPLIES AND EXPENSES	8.2	6.7	7.6	8.4	5.4	6.9	11.7	-5.0	5.2	2.8	3.7	5.8	9.9	7.6	5.0	5.9	4.9	6.8	3.8	7.8	6.2
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.[illegible]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	4.8	4.0	5.3	5.2	6.5	3.7	1.5	2.0	3.7	1.9	3.6	2.8	3.7	3.6	1.8	2.4	2.7	2.3	4.5	4.4	3.6
8. TAXES	1.0	1.1	1.0	0.8	0.9	0.8	0.9	0.0	0.9	0.2	1.2	1.2	1.2	0.9	1.1	1.3	1.0	1.1	1.0	1.0	1.0
9. RENOVATIONS AND ALTERATIONS	1.7	1.0	1.5	1.5	0.6	0.5	0.4	1.7	0.9	0.2	1.4	1.0	0.2	1.7	0.8	0.1	0.4	0.7	0.1	0.6	0.9
10. EXTERNAL CONTRACTED SERVICES	0.6	1.6	0.3	0.3	0.1	1.8	0.0	0.0	2.1	8.9	5.0	0.4	1.6	0.3	1.6	0.8	0.0	0.9	1.5	0.3	1.2
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	0.0	0.0	0.0	0.0	0.7	1.4	0.0	2.3	0.0	0.3	0.[illegible]	0.0	0.8	1.3	0.7	1.0	1.2	1.0	0.5	0.6
12. PRINCIPAL AND INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.4	0.0	0.1	0.0
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.[illegible]	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	1.6	2.3	1.1	1.3	4.6	4.5	6.1	10.0	2.3	2.4	3.1	2.4	2.9	1.5	4.8	2.4	2.5	4.0	2.5	2.3	2.3
16. INTERNAL COST ALLOCATIONS	0.0	0.0	-3.4	-2.8	-0.9	-0.0	0.0	0.0	-1.4	-0.9	-2.0	-0.4	0.0	-0.0	0.0	-0.6	-0.9	-0.1	-2.9	-3.0	-1.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes:
1. When making comparisons among universities, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.
3. Guelph (excluding OMAF) is not computed in the total column.

PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY UNIVERSITY
FOR THE FISCAL YEAR ENDED APRIL 30, 1977

SCHEDULE 13
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA: / UNIVERSITY	INSTRUCTION AND RESEARCH			LIBRARY	ACADEMIC COMPUTING	ACAD. SUB-TOTAL	NON-ACADEMIC COMPUTING	STUDENT SERVICES	PHYSICAL ADMIN.	PHYSICAL PLANT	OTHER	TOTAL
	ALL EXCLUDING MEDICINE	MEDICINE	SUB-TOTAL									
BROCK	61.9	0.0	61.9	7.2	1.7	70.8	1.7	2.1	7.6	15.6	2.1	100.0
CARLETON	62.2	0.0	62.2	7.9	2.3	72.3	1.3	3.7	6.9	13.4	2.4	100.0
GUELPH EXCL. OMAF	59.0	0.0	59.0	6.9	3.2	69.1	1.6	3.9	4.6	18.1	2.7	100.0
GUELPH INCL. OMAF	61.4	0.0	61.4	5.4	2.7	69.6	1.2	3.1	5.6	18.4	2.2	100.0
LAKEHEAD	61.0	0.0	61.0	6.8	1.7	69.5	1.7	3.1	7.2	16.5	2.0	100.0
LAURENTIAN	63.3	0.0	63.3	7.6	1.4	72.2	1.4	3.1	7.2	11.7	3.5	100.0
NIPISSING (LAURENTIAN)	61.9	0.0	61.9	5.9	0.0	67.8	0.0	4.4	18.4	9.2	0.1	100.0
NEARST (LAURENTIAN)	57.7	0.0	57.7	4.6	0.0	62.2	0.0	0.0	17.7	17.5	2.6	100.0
MCMASTER	51.9	11.4	63.3	7.5	1.6	72.3	1.5	4.4	5.7	13.7	2.3	100.0
OISE	71.5	0.0	71.5	6.7	2.4	80.6	0.4	0.2	6.0	11.6	1.3	100.0
OTTAWA	56.9	8.0	64.9	7.0	1.6	73.4	1.5	3.3	5.3	14.4	2.0	100.0
QUEEN'S	57.2	10.1	67.3	6.9	1.9	76.1	2.0	3.1	4.5	11.4	2.8	100.0
RYERSON	66.8	0.0	66.8	3.9	2.6	73.3	1.7	1.7	5.8	14.5	3.0	100.0
TORONTO	54.2	12.7	66.8	7.3	2.5	76.6	1.0	2.6	5.3	12.7	1.7	100.0
TRENT	61.2	0.0	61.2	8.9	0.8	70.9	0.8	4.9	7.6	12.0	3.9	100.0
WATERLOO	61.3	0.0	61.3	6.6	5.0	72.9	1.8	4.8	5.5	12.4	2.6	100.0
WESTERN	55.6	10.5	66.1	7.7	2.8	76.6	1.7	4.6	4.6	9.7	2.7	100.0
WILFRID LAURIER	60.9	0.0	60.9	8.9	2.0	71.8	0.5	5.1	8.0	11.3	3.3	100.0
WINDSOR	62.5	0.0	62.5	8.4	1.5	72.4	1.4	2.7	5.3	16.0	2.2	100.0
YORK	64.9	0.0	64.9	7.0	2.1	74.0	1.4	3.9	5.6	12.5	2.6	100.0
AVERAGE ALL UNIVERSITIES	58.8	5.9 *	64.6	7.0	2.4	74.1	1.4	3.4	5.6	13.2	2.3	100.0

Notes:
1. When making comparisons among universities, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.
3. Guelph (excluding OMAF) is not computed in the total column.
4. The figure marked * reflects the percentage of total operating funds expended on Instruction and Research in Medicine.
   The average of the five universities with medical schools is 11.1%.

PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY TYPE OF FUND AND UNIVERSITY
FOR THE FISCAL YEAR ENDED APRIL 30, 1977

SCHEDULE 2
TOTAL EXPENSE ANALYSIS

TYPE OF FUND / UNIVERSITY	NON-CAPITAL						TOTAL FUNDS		
	OPERATING	OTHER (INCL. NON-CREDIT)	ANCILLARY ENTER-PRISES	SPONSORED RESEARCH	TRUST AND ENDOWMENT INCOME	TOTAL NON-CAPITAL	TOTAL NON-CAPITAL	TOTAL CAPITAL	TOTAL ALL FUNDS
BROCK	88.1	0.4	7.8	2.6	1.1	100.0	99.3	0.7	100.0
CARLETON	80.4	0.6	11.0	6.4	1.6	100.0	98.9	1.1	100.0
GUELPH EXCL. OMAF	73.9	0.7	11.4	10.0	4.0	100.0	97.7	2.3	100.0
GUELPH INCL. OMAF	78.0	0.9	9.5	8.3	3.3	100.0	98.1	1.9	100.0
LAKEHEAD	86.3	0.0	9.8	3.3	0.6	100.0	97.7	2.3	100.0
LAURENTIAN	88.4	0.0	9.2	2.3	0.0	100.0	99.2	0.8	100.0
NIPISSING (LAURENTIAN)	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
HEARST (LAURENTIAN)	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
MCMASTER	69.5	0.3	9.9	16.8	3.5	100.0	97.5	2.5	100.0
OISE	86.3	0.0	0.1	13.5	0.0	100.0	91.5	8.5	100.0
OTTAWA	84.1	0.1	5.6	8.0	2.2	100.0	97.3	2.7	100.0
QUEEN'S	75.0	0.2	10.1	7.5	7.2	100.0	90.1	9.9	100.0
RYERSON	94.0	0.0	5.5	0.0	0.6	100.0	99.1	0.9	100.0
TORONTO	78.7	1.5	3.1	14.5	2.2	100.0	98.0	2.0	100.0
TRENT	74.6	0.3	21.0	1.8	2.2	100.0	86.9	13.1	100.0
WATERLOO	74.2	0.0	14.0	8.8	3.0	100.0	98.9	1.1	100.0
WESTERN	74.2	0.9	11.5	11.7	1.6	100.0	94.7	5.3	100.0
WILFRID LAURIER	84.9	0.0	14.4	0.6	0.0	100.0	99.3	0.7	100.0
WINDSOR	83.7	0.0	11.6	4.6	0.1	100.0	98.2	1.8	100.0
YORK	82.8	1.5	10.4	5.0	0.4	100.0	99.0	1.0	100.0
AVERAGE ALL UNIVERSITIES	79.0	0.7	8.6	9.4	2.3	100.0	97.0	3.0	100.0

Notes:
1. When making comparisons among universities, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.
3. Guelph (excluding OMAF) is not computed in the total column.

PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED APRIL 30, 1977

SCHEDULE 3A
OPERATING REVENUE ANALYSIS

SOURCE OF REVENUE	BROC	CARL	GUEL EXCL OMAF	GUEL INCL OMAF	LAKE	LAUR	NIPI	NKAR	NCMA	OISE	OTT	QUEE	RYER	TOR	TRNT	WAT	WEST	WLU	WIND	YORK	TOTAL
1. GOVERNMENT GRANTS																					
(I) PROVINCIAL																					
(A) FORMULA	78.1	77.7	79.3	62.6	63.3	58.2	54.4	81.9	78.6	67.2	76.2	80.9	74.4	79.3	60.5	79.8	79.4	73.5	78.3	75.8	75.9
(B) EXTRA FORMULA	0.8	0.0	0.0	0.0	13.8	17.2	6.3	17.5	0.0	0.0	4.6	0.0	0.0	0.0	16.3	0.0	0.0	0.0	0.0	0.2	1.2
(C) MCU GRANTS	2.5	1.8	1.6	1.3	3.9	4.7	14.4	13.5	1.5	0.2	1.8	2.5	7.2	1.2	1.9	1.5	1.4	1.6	1.7	2.5	2.0
(D) OTHER	0.0	0.0	0.0	20.4	0.6	0.0	0.0	0.0	0.1	25.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	2.0
TOTAL PROVINCIAL GRANTS	81.1	79.6	80.9	84.3	80.7	80.0	75.0	72.9	80.3	92.4	82.7	83.4	81.5	80.6	78.7	81.3	80.9	75.1	80.0	78.6	81.1
(II) FEDERAL	0.0	0.0	0.0	0.0	0.1	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0
(III) MUNICIPAL	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0
2. FEES (A) TUITION CREDIT	17.0	16.1	13.0	10.4	14.6	15.2	13.2	12.4	13.6	3.7	13.1	13.3	15.2	11.6	16.9	15.7	13.8	21.5	17.2	17.5	13.8
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	0.7	2.1	0.8	0.6	1.0	1.3	7.3	0.9	0.1	0.0	1.8	0.7	0.6	0.6	0.9	0.2	1.2	1.1	0.9	0.5	0.8
3. LONG TERM DEBT (A) PROVINCIAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(B) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.0	0.4	0.0	0.0	0.1	0.0	0.1	2.1	0.1	0.1	0.0	0.2	0.3	0.1
5. SALES OF SERVICES AND PRODUCTS	0.0	1.7	1.8	1.9	1.6	0.0	0.0	0.0	0.0	2.7	0.9	0.9	0.7	4.6	0.0	2.5	0.0	0.0	0.0	1.8	1.7
6. INVESTMENT INCOME	0.8	0.0	1.3	1.1	1.5	0.2	0.0	0.3	2.7	0.8	1.2	0.1	1.5	0.9	0.5	1.6	1.8	2.0	1.0	0.3	1.1
7. MISCELLANEOUS	0.4	0.6	2.1	1.7	0.2	1.7	4.3	11.0	2.3	0.4	0.3	0.5	0.5	0.0	0.4	0.6	2.1	0.3	0.6	0.7	0.8
8. INTERFUND TRANSFERS	0.0	0.0	-0.1	-0.1	0.1	1.3	0.0	0.0	0.0	0.0	-0.0	1.1	0.0	1.7	0.0	0.0	-0.2	0.0	0.0	0.3	0.5
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes:
1. When making comparisons among universities, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.
3. Guelph (excluding OMAF) is not computed in the total column.

PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE ANALYSIS OF TOTAL REVENUE BY TYPE OF FUND BY UNIVERSITY
FOR THE FISCAL YEAR ENDED APRIL 30, 1977

SCHEDULE 3B
TOTAL REVENUE ANALYSIS

TYPE OF FUND / UNIVERSITY	NON-CAPITAL						TOTAL FUNDS		
	OPERATING	OTHER (INCL. NON-CREDIT)	ANCILLARY ENTER-PRISES	SPONSORED RESEARCH	TRUST AND ENDOWMENT INCOME	TOTAL NON-CAPITAL	TOTAL NON-CAPITAL	TOTAL CAPITAL	TOTAL ALL FUNDS
BROCK	87.2	0.2	7.8	3.7	1.1	100.0	97.9	2.1	100.0
CARLETON	80.6	0.7	10.5	6.3	1.9	100.0	99.0	1.0	100.0
GUELPH EXCL. OMAF	73.1	0.6	11.3	10.2	4.6	100.0	98.1	1.9	100.0
GUELPH INCL. OMAF	77.3	0.9	9.5	8.5	3.9	100.0	98.4	1.6	100.0
LAKEHEAD	86.3	0.0	9.5	3.2	1.1	100.0	98.3	1.7	100.0
LAURENTIAN	87.3	0.0	9.2	2.5	1.1	100.0	99.1	0.9	100.0
NIPISSING (LAURENTIAN)	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
HEARST (LAURENTIAN)	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
MCMASTER	69.1	0.4	9.7	16.4	4.4	100.0	98.1	1.9	100.0
OISE	86.3	0.0	0.5	13.2	0.0	100.0	91.7	8.3	100.0
OTTAWA	82.4	0.1	5.8	8.7	3.0	100.0	97.7	2.3	100.0
QUEEN'S	72.9	0.2	9.8	7.3	9.8	100.0	92.2	7.8	100.0
RYERSON	91.8	0.0	5.6	0.0	2.6	100.0	98.9	1.1	100.0
TORONTO	77.3	1.5	3.1	14.2	4.0	100.0	97.1	2.9	100.0
TRENT	73.8	0.2	20.8	2.0	3.2	100.0	89.0	11.0	100.0
WATERLOO	73.9	0.0	14.1	8.7	3.3	100.0	99.0	1.0	100.0
WESTERN	72.6	1.1	11.7	12.4	2.3	100.0	94.7	5.3	100.0
WILFRID LAURIER	86.0	0.0	13.3	0.6	0.0	100.0	99.4	0.6	100.0
WINDSOR	84.8	0.0	10.0	5.1	0.1	100.0	98.4	1.6	100.0
YORK	82.7	1.4	10.4	4.9	0.6	100.0	98.7	1.3	100.0
AVERAGE ALL UNIVERSITIES	78.1	0.7	8.4	9.5	3.3	100.0	97.1	2.9	100.0

Notes:
1. When making comparisons among universities, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.
3. Guelph (excluding OMAF) is not computed in the total column.

Schedule 4

PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO

PERCENTAGE ANALYSIS OF EXPENSES

TOTAL ALL UNIVERSITIES

1972-73 to 1976-77

	1972-73	1973-74[1/]	1974-75	1975-76	1976-77
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	38.7%	38.2%	37.8%	38.0%	38.6%
Other Instruction and Research	4.1	4.3	4.6	4.7	4.6
Other Salaries and Wages	29.4	29.0	29.1	29.1	28.8
Total Salaries and Wages	72.2	71.5	71.5	71.8	72.0
Fringe Benefits	6.7	6.8	7.0	7.7	8.1
Total Salaries and Benefits	78.9	78.3	78.5	79 5	80.1
Books and Periodicals	2.5	2.4	2.3	2.0	2.0
Furniture and Equipment					
Purchase	2.2	2.0	2.1	1.9	1.9
Rental	1.6	1.6	1.4	1.2	1.0
Operational Supplies and Expenses	6.3	6.2	7.2	6.9	6.2
Utilities	3.3	3.3	3.4	3.4	3.6
Taxes	0.7	1.2	1.1	1.1	1.0
Renovations and Alterations	1.0	1.0	0.8	1.0	0.9
Externally Contracted Services	1.0	1.1	0.9	1.0	1.2
Scholarships, Bursaries, Etc.	0.4	0.5	0.6	0.5	0.6
Principal and Interest Repayments	0.1	0.1	0.1	0.1	0.0
Miscellaneous	3.0	3.3	2.7	2.2	2.3
Internal Cost Allocations	-1.0	-0.9	-1.1	-1.0	-1.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	63.3%	62.7%	63.6%	64.6%	64.6%
Library	7.5	7.4	7.4	7.0	7.0
Academic Computing	3.2	3.1	3.1	2.7	2.4
Total Instruction, Library, Ac. Comp.	74.0	73.2	74.1	74.3	74.1
Non-Academic Computing	1.4	1.4	1.3	1.4	1.4
Student Services	3.0	3.2	3.2	3.1	3.4
Administration	5.5	5.4	5.6	6.0	5.6
Physical Plant	13.5	13.3	12.9	12.9	13.2
Other	2.6	3.5	2.8	2.4	2.3
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	79.4%	78.9%	78.0%	78.9%	79.0%
Ancillary Enterprises	8.0	8.5	8.8	8.6	8.6
Sponsored Research	10.7	10.5	10.4	9.9	9.4
Trust and Endowment	1.3	1.6	2.1	1.9	2.3
Other (including non-credit)	0.6	0.6	0.7	0.7	0.7
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	84.7%	92.3%	95.5%	97.2	97.0%
Capital	15.3	7.7	4.5	2.8	3.0
	100.0%	100.0%	100.0%	100.0%	100.0%

1/ 1973-74 data have been adjusted to include OMAF expenses.

Schedule 5

PERCENTAGE ANALYSIS OF REVENUES TOTAL ALL UNIVERSITIES

1972-73 - 1976-77

	1972-73	1973-74	1974-75	1975-76	1976-77
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants					
Provincial					
Formula	73.7%	71.9%	73.0%	73.6%	75.9%
Extra Formula					1.2
MCU Grants					2.0
Other	5.1	6.0	5.4	6.0	2.0
Total Provincial Grants	78.8	78.0	78.4	79.6	81.1
Federal	0.2	0.1	0.1	0.0	0.0
Municipal	0.1	0.1	0.1	0.0	0.0
Fees					
Tuition Credit	17.2	17.5	16.3	15.4	13.8
Tuition Non-Credit					0.0
Miscellaneous	0.7	0.7	0.7	0.8	0.8
Gifts, Donations, & Non-Government Grants	0.2	0.2	0.2	0.2	0.1
Long Term Debt					0.0
Sales of Services & Products	2.8	3.4	4.1	3.9	1.7
Investment Income					1.1
Miscellaneous					0.8
Interfund Transfers	-	-	-	-	0.5
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	79.4%	78.5%	77.3%	78.1%	78.1%
Ancillary Enterprises	7.8	8.4	8.7	8.6	8.4
Sponsored Research	10.6	10.5	10.4	9.8	9.5
Trust and Endowments	1.5	1.9	2.8	2.7	3.3
Other (including non-credit)	0.7	0.8	0.9	0.8	0.7
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	84.4%	91.3%	96.7%	97.3%	97.1%
Capital	15.6	8.7	3.3	2.7	2.9
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

FINANCIAL REPORTING OF THE TOTAL REVENUE AND EXPENSES OF THE UNIVERSITIES OF ONTARIO FOR THE COUNCIL OF ONTARIO UNIVERSITIES AND THE MINISTRY OF COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR ENDED APRIL 30, 1977

GENERAL

The reporting format includes the display of the revenues and expenses of all the "funds" of the universities as well as the detail by functional areas for operating expenses. Normally, the criteria for placement of a particular revenue or expense within a fund or functional area on the report forms are the same as those used within the financial records or financial statements of a university. This will sometimes allow the same kind of income or expense to be reported differently by institutions. However, since the inception of this report, much attention has been devoted to reducing reporting inconsistencies among the universities. Therefore, when any of the following definitions specifically designate the placement of items, these must be shown under the appropriate heading regardless of the practice at a university. (For example, health services and athletics are to be shown in the student service functional area even if they are carried as ancillary enterprises by a university.)

Even though expenses may have been charged to reserves or appropriations on the financial records or statements of a university, the reports should include these expenses. Transfers should neither be made from reserves or appropriations to revenue nor should transfers to reserves and appropriations be shown as expenses. (For further reference see the paragraph on reconciliation on page 18.)

Due to potential distortion of both revenue and expense, no provision has been made for showing cost recoveries from external sources. Consequently, cost recoveries if applicable should be reflected using one of the following two methods:

(1) Show expenses at gross and take "recovery" into revenue.

(2) Show expenses at "net" i.e. recovery would not show on the reporting form at all.

Examples of the above are:

(1) Computer service sales to outside organizations.

(2) Sale of central services (e.g. power, heat, etc.) to external institutions.

The criteria for using either of the above options would be to best reflect the major operations of the university, e.g. the costs of the computer centre are primarily for educational purposes and the recovery as revenue is an assist to the university financing. Conversely the sale of power, heat, etc. may depict an overbuilt/overcost situation which if included at <u>gross</u> would distort the ratio of the expense in the operational area.

Pages A5, A6, A7, and A8 of the reporting forms have been provided to display the "material" items contained within these specific objects of expense or revenue. In addition, you are asked to comment on all "material" extraordinary or non-recurring items included in the functional or fund areas. This reporting can be done on an attached supplementary schedule showing the necessary details; identifying the object of expense, the functional or fund area, and reconciling the total to the amount shown on the report. As has been stated previously, one

of the objectives of this reporting is to achieve a true measure of comparability and only by full identification can the extraordinary or non-recurring items be given their proper consideration.

The report for the fiscal period ending April 30, 1977 should be submitted by August 1, 1977 to:

Council of Ontario Universities,
130 St. George Street,
Suite 8039,
Toronto, Ontario
M5S 2T4

GUIDELINES AND DEFINITIONS

A. OPERATING EXPENSES - FUNCTIONAL AREAS (Page A1 of the financial reporting forms)

1. Instruction and Research - This functional area of operating expense includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and Research.

   Note: Costs attributable to the Faculty of Medicine are to be shown in the designated column at the net cost to the university, i.e. recoveries from the Ontario Hospital Commission will be deducted before expenses are entered on the report and will not show as a lump sum offset or as revenue. The expenses of all other areas of Instruction and Research including Health Sciences other than the Faculty of Medicine will be shown in the designated column and a sub-total of Instruction and Research entered in the third column of the report.

2. Library - this area encompasses the institution's main library, branch, faculty

or departmental libraries, all purchases of books and periodicals from operating funds should be shown under this functional heading.

3. Computing - This functional area should include the costs of all campus computing and electronic data processing installations charged to operating expenses, including the Computing Centre and installations in faculties, schools, departments and other functional areas. If an institution employs a chargeout system of computing costs to users, the expenses should be drawn together and reported under this column. Having drawn together under this function the total costs of computing and EDP installations, an allocation is required of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". The allocation is to be reported in the space provided at the bottom of the Financial Reporting form for Operating Expenses.

If there are allocations to other categories of funds of part of the total computer costs, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers. For example, this will apply, to charges made to Sponsored Research funds. By making the transfers, the functional area will show the net charge to operating.

4. Student Services - This functional area should include the costs of services provided to students by the university other than direct teaching, research and administrative services and includes health services; counselling; athletics; Dean of Students; placement services; student housing services (not to be confused with residence hall operations); grants to student

organizations; student programme costs, e.g. cultural, music, drama and student centre costs. These services may be provided out of general university revenue or wholly or in part by a specific charge included in the incidental fee structure.

If any of the foregoing items are carried as ancillary enterprises on the statements of the university, the revenue and expenses should be transferred to this functional operating area for purposes of this report.

Do not report Student Activity Fees collected and turned over to student councils or federations where the university is acting in an agency capacity.

5. Administration - This includes costs of the offices of the president and vice-presidents, the registrar, research administration, Board of Governors and Secretariat, finance and accounting, personnel and purchasing, institutional research, senate office, etc.

6. Physical Plant - Include in this functional area the costs of physical facilities, including planning and physical operations, university engineers, maintenance, security and protective services, and all utilities charged to operating expenses. (Please note definition for Utilities on Page 9.) If a chargeout system is employed, the expenses should be drawn together and reported under this function, particularly as this relates to renovations and alterations (please see definition of Renovations and Alterations object of expense on Page 9).

7. Other - This area is to be used for all other expenses including the development office, alumni office, public relations, legal, audit, convocations and ceremonies, insurance, etc.

Please note - The revenue and expenses for non-credit academic programmes are to be shown under Other Funds and not in the Operating Funds totals.

B. OBJECTS OF EXPENSES - (Pages A1 and A2 of the financial reporting forms).

1. Salaries and Wages

(i) Academic Ranks - This object is to include the salaries paid to academic staff from lecturers to deans inclusive in faculties, academic departments, summer schools, credit extension courses and other academic functions. This category is meant to reflect here all salaries paid to full-time or part-time staff with academic rank which includes all payments for leaves of absence or sabbaticals.

(ii) Other Instruction and Research - Include all payments to those staff members engaged in instruction and research. The following staff designations are to be reported: instructors, tutors, markers, demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and other non-ranked staff.

Note: Salaries paid from Sponsored Research funds are to be shown under that Fund column and in the sub-object of expense, i.e. 1(i) or 1(ii), according to the rank and/or classification of the recipient.

(iii) Other Salaries and Wages - Include all salaries, wages and payments to non-instructional staff (support staff) including technicians, clerical and secretarial, administrative, physical plant personnel, etc.

Note: All salaries for functions other than instruction and research are to be included in this object even though an individual may hold the equivalent of an academic rank, for example, certain professional librarians or computing centre personnel.

2. Fringe Benefits - This object is to reflect an institution's contributions (with respect to salaries reported in Item 1) for pensions including payments for actuarial deficiencies and past service liability, group life insurance, salary continuance insurance, dental plans, cost of Workmen's Compensation, free tuition, unemployment insurance, and other costs of an employee benefit programme. Exclude memberships or other perquisites of employment.

3. Books and Periodicals - Include all purchases of books, periodicals, microfilms, microfiche and other reference materials, including costs of bookbinding, with respect to the institution's main library, branch and faculty or departmental libraries. The expenses related to acquisition of books and periodicals should all show under the functional area of library.

4. Furniture and Equipment - Under the appropriate sub-heading of "purchase" or "rental", include here all expenses for furniture and equipment, including

laboratory equipment, administrative equipment and furnishings, copying and duplicating equipment, computing equipment, maintenance equipment and all items which are normally classified as a fixed asset or the cost of which will benefit the area for more than one fiscal year. This treatment is suggested even though the cost may not be capitalized in the records of the university.

5. Operational Supplies and Expenses - Include in this object all expenses for supplies which will normally be consumed within the fiscal year, including postage, reproducing, publications, long distance telephone charges, repair materials, maintenance and office supplies, etc.

6. Cost of Goods Sold - This object is to be used in circumstances of revenue producing activities where an inventory method of accounting is normally used, (e.g. bookstore, food services, etc.) and should include the laid down cost of goods purchased for resale only. The remaining costs of operating the service i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, the total costs of the contract should be included in the object "External Contracted Services". (Your attention is drawn to Page 9 Item 10 particularly as this relates to the contracting of services under ancillary enterprises.)

7. Utilities - Expenses for fuel, electricity, water, gas, telephone equipment and rental costs are reported in this object. (Note that under operating expenses the cost of utilities is to be included in total under the functional area "physical plant".)

8. Taxes - Include here all property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds. Do not include taxes paid in relation to space rental but include with other costs of space rental under the object entitled "Miscellaneous".

   Note: Compensatory grants paid by the Province in lieu of municipal taxes are to be shown in "other" functional area of Operating Expenses. Payments for municipal services (e.g. garbage disposal, fire protection) out of operating funds are to be shown in the functional column "physical plant".

9. Renovations and Alterations - This includes expenses for renovations and alterations to existing university space (whether internally performed or externally contracted) but excludes expenses of maintenance, repair or refurbishing.

   If these specific kinds of services are externally contracted include in this object and do not include in the "external contracted services" object. If internally performed, the total costs including labour and material should be brought together in this object.

   Note: Repairs and refurbishing are not to be included in this object. The costs of labour, materials or external contracted services for repairs and refurbishing are to be shown in their own objects.

10. External Contracted Services - Include here all expenses for services contracted to external agencies and distributed in the functional or

fund areas. Examples would be cleaning contracts and security services under physical plant, computing services under computing, food services under ancillary enterprises, etc. It should be noted that where food services are contracted, the contract amount should be shown under this object and not under cost of goods sold or other objects even though the contractor may provide a breakdown. (Do not include contracts for renovations and alterations which should be shown under the object "Renovations and Alterations".)

Please use Page A5 of financial reporting forms to show details of the services contracted.

11. Scholarships, Bursaries, etc. - This should include all payments to students (except those for which the student is required to perform service for that payment) including fee remission and gifts.

Note: This expense is to be displayed under the "student service" functional area of operating expense on Page A1.

12. Principal and Interest Repayments - Include here all principal and interest repayments on university debts. For purposes of this reporting, the OUCAC repayments, both principal and interest, will be excluded from the matrix reporting. However, a special space on the bottom of A3 is provided to record this amount. Where repayments are made as debt retirement for ancillary enterprise assets, show the repayment under the Ancillary Enterprise fund, i.e. do not make an inter-fund allocation to capital even

though in the university financial statement the repayment may be made through the capital account.

13. Land and Site Services - This object is to include acquisition costs and land improvements including landscaping, sewers, roads, etc. Also include fees and planning costs relative to the direct expenses.

14. Buildings - Include here all expenses which are normally considered part of the construction cost, separating out furniture and equipment and site services from the total contract for inclusion in their specific objects of expenses, where applicable. Include all fees and planning costs relative to the expenses apportioned to this object.

15. Miscellaneous - This includes expenses not reported in any other object, examples of which would be recruitment, travel, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land including property taxes paid thereon, etc. Do not include under this object expenses which can be properly identified as belonging to another object, particularly those which fall within the category of operational supplies and expense. Please use Page A6 of the financial reporting forms to show details by description and amount of the items included in this object. Five sub-objects are now required to be reported which relate to special objects of expense reported separately in CAUBO returns.

16. Internal Cost Allocation - This object is intended only for internal transfers of costs between funds. Wherever possible or feasible direct allocation of expenses should be reported in the funds and this object should not be used for bookkeeping expediency.

Within the Total Operating Expenses all objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds" as they affect the functional areas. On page A1 of the reporting forms, i.e. Operating Expenses, the object will cross-add to a total "net" transfer in or out of the operating fund. On Page A2 of the reporting forms, Expenses, the object must cross-add to Nil.

It is the intention that Objects of Expenses, other than internal cost allocations, will add across the form and the total column will indicate the true cost or expense of a university. The internal cost allocation object should therefore not be used for the distribution of identifiable objects and only used where the specific "transfer" is not identifiable, for example, the transfer of a percentage charge to Ancillary Enterprises from Administration.

Please use Page A7 of the financial reporting forms to show the description and gross amounts of internal cost allocations, adding to the "net" in each column of the report.

C. FUNDS - (Page A2 of the financial reporting forms)

1. Operating - The amounts shown for each object of expense in the operating fund expense column will be transferred from the "total" column on the operating expense report. For the purposes of this report, the operating fund column will include all revenue and expenses which the university considers as "operating".

2. Other Funds - Include in this fund all non-credit revenues and expenses along with any other items that can not be classified under the remaining headings. The definition of non-credit as used for reporting under the Federal-Provincial Fiscal Arrangements Act should apply.

3. Ancillary Enterprises - These operations are traditionally services provided supplementary to the primary function of instruction and research and, although they may be an integral part of university total operations, they should be reported separately. Inclusion will distort the comparability of financial reporting upon instruction and research and its directly supportive costs. This separation also follows generally accepted practices of university accounting.

Include here all revenue and expenses from "sales producing" non-teaching areas, including bookstore, food services, residences, parking, university press - publishing, property rentals, university facility rentals, theatres, etc. Although a "fee" may be charged for residences, parking, etc., these are considered of a "sales producing" or voluntary type revenue and are therefore not to be reported under Student Services. (See definition of Student Services on Page 4 of the Guidelines).

show in the object "Internal Cost Allocations". Sponsored research income and expenditures do not have to be equal.

5. Trust and Endowment Funds - The income and expenses will apply to the "income" from trust and endowments only. Capital receipts and investments will not be shown on this report. The revenue and expenses of this fund may in fact be shown on this report as a "source and application" of trust and endowment income.

6. Capital - Include all revenue and expenses normally carried in the capital funds in the financial records and financial statements of the university, except where amounts are transferred from other funds for purposes of offsetting capital expenses, e.g. where Ancillary Enterprise debt retirement is carried in the capital funds and capital income reflects the transfer from ancillary enterprises. For purposes of this report, the revenue and expense should be excluded from capital and shown as an expense only under the Ancillary Enterprise fund.

See also reference to Capital expenses for Ancillary Enterprises in Item 3, Page 13.

7. Total - A cross total of all revenue items is required along with a cross addition of the total revenue of the university. Total expenses from "current" funds are to be carried forward to Page A3 from Page A2 and the "excess of revenue over expenses" is to be completed for the operating,

To properly reflect the operations of ancillary enterprises the financial reporting of the enterprises should include all material expenses, both direct and indirect, including a reasonable apportionment of university administrative and management charges.

Provisions for depreciation, amortization or replacement of assets are considered as transfers to reserves or appropriations and should not be shown as expenses in the year. The reported costs for ancillary enterprises should include only the actual expenses for the year and will include expenses which may have been charged to reserves or appropriations in the financial records of the institutions (see also reference to treatment of reserves and appropriations on Page 1 of the Guidelines).

Expenses of replacement, additional furniture and equipment purchases and capital debt repayment borne directly from ancillary enterprise revenue are to be shown under this fund column in their respective objects. The costs of buildings, furniture and equipment, etc., provided to ancillary enterprises from capital fund revenues (including revenues relating to mortgages and debentures,) are to be shown under the capital fund column.

4. Sponsored Research Fund - The standard definition as used in the CAUBO reports applies to the revenue and expenses shown in this fund column. Overhead charges by the university will show either in the specific object or, if applied on a percentage or in a calculated fashion, will

other, ancillary enterprises, and sub-total columns. The total expenses for sponsored research, capital and trust and endowment have not been brought forward because the comparison with revenue is not meaningful except as it reflects a source of application of funds and does not relate to the financial statements other than upon the balance sheet.

D. TOTAL REVENUE - (Refer to Page A3 of the financial reporting forms)

1. Government Grants - This object will include all grants from government and governmental agency sources.

(i) Provincial - Ontario only.

(a) Formula Grants - Include basic grant only

(b) Extra Formula Grants - Include only:

i) supplementary grants
ii) northern grants
iii) bilingualism grants
iv) other supplementary as recommended by OCUA

(c) Other MCU Grants - Include:

i) teacher education
ii) Ryerson nursing
iii) off-campus programme
iv) grant in lieu of municipal taxes
v) second language and francophone grants
vi) repairs and maintenance (report under operating funds only)
vii) energy management (report under operating funds only)
viii) operating cost savings grant (report under capital funds only)

(d) Other Provincial Grants - Include grants received from other provincial ministries: such as OMAF for Guelph and Education Block grant to OISE.

(ii) Federal: This is to include all grants from the Government of Canada or its agencies. This revenue is to be reported on Page A8 of the reporting forms and the total revenue in this object is to be transferred to line 1 (ii) on Page A3.

(iii) Municipal: - Include all grants received from municipalities.

2. Fees

(a) Tuition credit - Includes fees for fall and winter sessions of a semester type operation, all three terms of a trimester operation, the year-round operation of graduate schools, inter-session, sprint session credit courses and credit extension. Also included here would be fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses.

(b) Tuition non-credit - Includes fees for lectures, courses and similar activities which are not recognized by the institution for the purposes of granting credit.

(c) Miscellaneous - Includes all other fees charged to students, including health services, athletics, charges for deferred or instalment payment, late registrations, locker, etc., but excluding fees collected and turned over to student-controlled and administered areas such as Student Council or Federation.

Note: Room and board charges for residence operations are to be recorded under the "ancillary fund".

3. Long-Term Debt

(a) Provincial - Include amounts received from OUCAC for which debentures are issued.

(b) Other - e.g. C.M.H.C., etc.

4. Gifts, Donations and Non-Government Grants - Include amounts received from companies, foundations, charitable institutions, associations, etc.

5. Sales of Services and Products - Include receipts from sales in ancillary enterprises, parking fees and fines, use of university facilities, rentals, sale of computer services, etc.

6. Investment Income - This includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized gains or losses should also be included if they are treated as income in the funds involved. Significant non-recurring items should be noted at the bottom of Page A3.

7. Miscellaneous - Include any other form of income not identified in the above categories of revenue.

8. Interfund Transfers - When income from one fund is used to finance expenditures in another fund, this should be shown by an interfund transfer. For example, if operating fund income is used for the purpose of constructing a building, the income should be shown under operating funds, the expenditure under capital, and the appropriate amount should be reported as an interfund transfer from operating to capital. The total of all interfund transfers should net to zero.

E. RECONCILIATION

The sub-total for excess of revenue over expenses, including the operating ancillary enterprise and other funds, should be reconciled to the Revenue and Expense statement of the unviersity on a separate report to be attached to the printed forms. It will be necessary in the reconciliation to show

appropriations and reserves which have not been shown on the face of the reports, in such a manner that these may easily be cross-referenced to the financial statements of the university. Where a separate statement of surplus or deficit is carried by the university, details of that statement should also be shown under the reconciliation of this report, particularly as this may apply to the adjustment for appropriations or reserves through the surplus or deficit account.

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BROCK

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	5463	0	5463	0	0	0	0	0	0	5463
(II) OTHER INSTRUCTION AND RESEARCH	518	0	518	0	0	0	0	0	0	518
(III) OTHER SALARIES AND WAGES	857	0	857	497	219	161	711	814	50	3309
TOTAL SALARIES AND WAGES	6838	0	6838	497	219	161	711	814	50	9290
2. FRINGE BENEFITS	731	0	731	58	27	17	95	107	5	1040
TOTAL SALARIES AND BENEFITS	7569	0	7569	555	246	178	806	921	55	10330
3. BOOKS AND PERIODICALS	0	0	0	329	0	0	0	0	0	329
4. FURNITURE AND EQUIPMENT (A) PURCHASE	75	0	75	4	120	0	8	35	0	242
(B) RENTAL	0	0	0	7	18	0	4	0	0	29
5. OPERATIONAL SUPPLIES AND EXPENSES	513	0	513	59	78	96	149	156	42	1093
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	634	0	634
8. TAXES	0	0	0	0	0	0	0	0	130	130
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	223	0	223
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	81	0	81
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	83	0	83	2	2	0	46	31	53	217
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	8240	0	8240	956	464	274	1013	2081	280	13308

COMPUTING COSTS: ACADEMIC 232
NON-ACADEMIC 232
TOTAL 464

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BROCK

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	5463	0	0	5463	0	0	0	5463
(II) OTHER INSTRUCTION AND RESEARCH	518	49	0	567	255	6	0	828
(III) OTHER SALARIES AND WAGES	3309	0	275	3584	0	0	0	3584
TOTAL SALARIES AND WAGES	9290	49	275	9614	255	6	0	9875
2. FRINGE BENEFITS	1040	1	29	1070	11	0	0	1081
TOTAL SALARIES AND BENEFITS	10330	50	304	10684	266	6	0	10956
3. BOOKS AND PERIODICALS	329	0	0	329	0	0	0	329
4. FURNITURE AND EQUIPMENT (A) PURCHASE	242	0	25	267	28	0	5	300
(B) RENTAL	29	0	0	29	0	0	0	29
5. OPERATIONAL SUPPLIES AND EXPENSES	1093	6	139	1238	95	10	0	1343
6. COST OF GOODS SOLD	0	0	489	489	0	0	0	489
7. UTILITIES	634	0	91	725	0	0	0	725
8. TAXES	130	0	0	130	0	0	0	130
9. RENOVATIONS AND ALTERATIONS	223	0	0	223	0	0	13	236
10. EXTERNAL CONTRACTED SERVICES	81	0	0	81	0	0	0	81
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	148	0	148
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	135	135	0	0	0	135
13. LAND AND SITE SERVICES	0	0	0	0	0	0	72	72
14. BUILDINGS	0	0	0	0	0	0	10	10
15. MISCELLANEOUS	217	0	0	217	0	0	0	217
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	13308	56	1183	14547	389	164	100	15200

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BROCK

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	10361	0	0	10361	0	0	0	10361
(B) EXTRA FORMULA	100	0	0	100	0	0	0	100
(C) MCU GRANTS	293	0	0	293	0	0	13	306
(D) OTHER	0	0	0	0	0	0	0	0
TOTAL PROVINCIAL GRANTS	10754	0	0	10754	0	0	13	10767
(II) FEDERAL	0	0	0	0	497	0	0	497
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	2257	0	0	2257	0	0	0	2257
(B) TUITION NON-CREDIT	0	31	0	31	0	0	0	31
(C) MISCELLANEOUS	91	0	446	537	0	0	0	537
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	24	24
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	0	0	0	0	60	93	23	176
5. SALES OF SERVICES AND PRODUCTS	0	0	747	747	0	0	0	747
6. INVESTMENT INCOME	110	0	0	110	0	78	263	451
7. MISCELLANEOUS	48	0	0	48	0	0	0	48
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	13260	31	1193	14484	557	171	323	15535
TOTAL EXPENSES (FROM PAGE A2)	13308	56	1183	14547				
EXCESS OF REVENUE OVER EXPENSES	-48	-25	10	-63				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	16315	0	16315	0	0	0	0	0	0	16315
(II) OTHER INSTRUCTION AND RESEARCH	2292	0	2292	0	0	0	0	0	0	2292
(III) OTHER SALARIES AND WAGES	3419	0	3419	1970	857	856	2343	1938	209	11592
TOTAL SALARIES AND WAGES	22026	0	22026	1970	857	856	2343	1938	209	30199
2. FRINGE BENEFITS	2398	0	2398	231	100	91	274	264	26	3384
TOTAL SALARIES AND BENEFITS	24424	0	24424	2201	957	947	2617	2202	235	33583
3. BOOKS AND PERIODICALS	0	0	0	1022	0	0	0	0	0	1022
4. FURNITURE AND EQUIPMENT (A) PURCHASE	474	0	474	37	318	10	35	50	0	924
(B) RENTAL	0	0	0	1	93	0	0	3	2	99
5. OPERATIONAL SUPPLIES AND EXPENSES	1113	0	1113	84	195	569	227	574	111	2873
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1702	0	1702
8. TAXES	0	0	0	0	0	0	0	24	458	482
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	436	0	436
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	693	0	693
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	8	0	0	0	8
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	620	0	620	17	23	11	104	8	203	986
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-22	36	-34	40	0	20
TOTAL	26631	0	26631	3362	1564	1581	2949	5732	1009	42828

COMPUTING COSTS: ACADEMIC 986
NON-ACADEMIC 578
TOTAL 1564

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	16315	22	0	16337	165	0	0	16502
(II) OTHER INSTRUCTION AND RESEARCH	2292	175	0	2467	1254	0	0	3721
(III) OTHER SALARIES AND WAGES	11592	41	939	12572	374	0	0	12946
TOTAL SALARIES AND WAGES	30199	238	939	31376	1793	0	0	33169
2. FRINGE BENEFITS	3384	8	85	3477	64	0	0	3541
TOTAL SALARIES AND BENEFITS	33583	246	1024	34853	1857	0	0	36710
3. BOOKS AND PERIODICALS	1022	0	0	1022	0	0	25	1047
4. FURNITURE AND EQUIPMENT (A) PURCHASE	924	0	399	1323	104	0	0	1427
(B) RENTAL	99	0	0	99	0	0	0	99
5. OPERATIONAL SUPPLIES AND EXPENSES	2873	57	465	3395	884	0	0	4279
6. COST OF GOODS SOLD	0	0	1390	1390	0	0	0	1390
7. UTILITIES	1702	0	470	2172	0	0	0	2172
8. TAXES	482	0	8	490	0	0	0	490
9. RENOVATIONS AND ALTERATIONS	436	0	0	436	0	0	561	997
10. EXTERNAL CONTRACTED SERVICES	693	0	1562	2255	0	0	0	2255
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	807	0	807
12. PRINCIPAL AND INTEREST REPAYMENTS	8	0	555	563	0	0	0	563
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	986	11	52	1049	530	39	0	1618
16. INTERNAL COST ALLOCATIONS	20	0	-42	-22	22	0	0	0
TOTAL	42828	314	5883	49025	3397	846	586	53854

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	33594	0	0	33594	0	0	0	33594
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	791	0	0	791	0	0	110	901
(D) OTHER	0	0	0	0	278	0	0	278
TOTAL PROVINCIAL GRANTS	34385	0	0	34385	278	0	110	34773
(II) FEDERAL	0	0	0	0	2634	0	0	2634
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	6952	0	0	6952	0	0	0	6952
(B) TUITION NON-CREDIT	0	178	0	178	0	0	0	178
(C) MISCELLANEOUS	889	0	2358	3247	0	0	0	3247
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	416	416
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	3	141	0	144	381	427	25	977
5. SALES OF SERVICES AND PRODUCTS	727	0	3265	3992	0	79	0	4071
6. INVESTMENT INCOME	0	0	1	1	0	648	0	649
7. MISCELLANEOUS	265	42	0	307	0	0	0	307
8. INTERFUND TRANSFERS	0	0	0	0	104	-121	17	0
TOTAL REVENUE	43221	361	5624	49206	3397	1033	568	54204
TOTAL EXPENSES (FROM PAGE A2)	42828	314	5883	49025				
EXCESS OF REVENUE OVER EXPENSES	393	47	-259	181				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH EXCL. OMAF

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	16694	0	16694	0	0	0	0	0	0	16694
(II) OTHER INSTRUCTION AND RESEARCH	1826	0	1826	0	0	0	0	0	0	1826
(III) OTHER SALARIES AND WAGES	4970	0	4970	1829	1319	1416	1873	5202	382	16991
TOTAL SALARIES AND WAGES	23490	0	23490	1829	1319	1416	1873	5202	382	35511
2. FRINGE BENEFITS	3032	0	3032	224	147	179	273	676	41	4572
TOTAL SALARIES AND BENEFITS	26522	0	26522	2053	1466	1595	2146	5878	423	40083
3. BOOKS AND PERIODICALS	0	0	0	952	0	0	0	0	0	952
4. FURNITURE AND EQUIPMENT (A) PURCHASE	775	0	775	190	155	28	26	178	9	1361
(B) RENTAL	20	0	20	16	226	0	2	8	0	272
5. OPERATIONAL SUPPLIES AND EXPENSES	1692	0	1692	167	603	227	179	701	181	3750
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2592	0	2592
8. TAXES	0	0	0	0	0	0	0	0	513	513
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	727	0	727
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	135	0	135
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	228	0	228	24	15	62	92	16	225	662
16. INTERNAL COST ALLOCATIONS	-122	0	-122	0	-108	0	-178	-1287	0	-1695
TOTAL	29115	0	29115	3402	2357	1912	2267	8948	1351	49352

COMPUTING COSTS: ACADEMIC 1590
NON-ACADEMIC 767
TOTAL 2357

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH EXCL. OMAF

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	16694	69	0	16763	0	174	0	16937
(II) OTHER INSTRUCTION AND RESEARCH	1826	54	0	1880	1087	99	0	3066
(III) OTHER SALARIES AND WAGES	16991	67	1913	18971	2407	209	0	21587
TOTAL SALARIES AND WAGES	35511	190	1913	37614	3494	482	0	41590
2. FRINGE BENEFITS	4572	14	159	4745	112	25	0	4882
TOTAL SALARIES AND BENEFITS	40083	204	2072	42359	3606	507	0	46472
3. BOOKS AND PERIODICALS	952	0	0	952	0	0	0	952
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1361	5	51	1417	709	120	0	2246
(B) RENTAL	272	0	0	272	0	0	0	272
5. OPERATIONAL SUPPLIES AND EXPENSES	3750	165	724	4639	1727	1466	0	7832
6. COST OF GOODS SOLD	0	0	1425	1425	0	0	0	1425
7. UTILITIES	2592	0	89	2681	0	0	0	2681
8. TAXES	513	0	62	575	0	0	0	575
9. RENOVATIONS AND ALTERATIONS	727	0	0	727	0	0	0	727
10. EXTERNAL CONTRACTED SERVICES	135	0	0	135	0	0	0	135
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	220	0	220
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1766	1766	0	0	52	1818
13. LAND AND SITE SERVICES	0	0	0	0	0	0	46	46
14. BUILDINGS	0	0	0	0	0	62	1455	1517
15. MISCELLANEOUS	662	21	8	691	472	262	0	1425
16. INTERNAL COST ALLOCATIONS	-1695	66	1421	-208	183	25	0	0
TOTAL	49352	461	7618	57431	6697	2662	1553	68343

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH EXCL. OMAF

SOURCE OF REVENUE	TYPE OF FUND OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	39452	0	0	39452	0	0	0	39452
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	801	180	0	981	0	0	15	996
(D) OTHER	0	0	0	0	1004	0	0	1004
TOTAL PROVINCIAL GRANTS	40253	180	0	40433	1004	0	15	41452
(II) FEDERAL	0	0	0	0	4535	853	0	5388
(III) MUNICIPAL	68	0	0	68	0	0	0	68
2. FEES (A) TUITION CREDIT	6479	0	0	6479	0	0	0	6479
(B) TUITION NON-CREDIT	0	250	0	250	0	0	0	250
(C) MISCELLANEOUS	380	0	5622	6002	0	0	0	6002
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	1222	1222
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	0	0	0	0	1431	1594	41	3066
5. SALES OF SERVICES AND PRODUCTS	878	0	2096	2974	0	0	0	2974
6. INVESTMENT INCOME	668	0	0	668	0	650	25	1343
7. MISCELLANEOUS	1060	0	0	1060	0	0	0	1060
8. INTERFUND TRANSFERS	-50	0	0	-50	0	65	-15	0
TOTAL REVENUE	49736	430	7718	57884	6970	3162	1288	69304
TOTAL EXPENSES (FROM PAGE A2)	49352	461	7618	57431				
EXCESS OF REVENUE OVER EXPENSES	384	-31	100	453				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH INCL. OMAF

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	19888	0	19888	0	0	0	0	0	0	19888
(II) OTHER INSTRUCTION AND RESEARCH	2170	0	2170	0	0	0	0	0	0	2170
(III) OTHER SALARIES AND WAGES	8500	0	8500	1829	1383	1416	2892	6495	382	22897
TOTAL SALARIES AND WAGES	30558	0	30558	1829	1383	1416	2892	6495	382	44955
2. FRINGE BENEFITS	3862	0	3862	224	154	179	421	844	41	5725
TOTAL SALARIES AND BENEFITS	34420	0	34420	2053	1537	1595	3313	7339	423	50680
3. BOOKS AND PERIODICALS	0	0	0	952	0	0	0	0	0	952
4. FURNITURE AND EQUIPMENT (A) PURCHASE	924	0	924	190	163	28	40	222	9	1576
(B) RENTAL	20	0	20	16	237	0	3	10	0	286
5. OPERATIONAL SUPPLIES AND EXPENSES	2907	0	2907	167	632	227	268	875	181	5257
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3236	0	3236
8. TAXES	0	0	0	0	0	0	0	0	513	513
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	908	0	908
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	169	0	169
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	317	0	317	24	16	62	143	19	225	806
16. INTERNAL COST ALLOCATIONS	-122	0	-122	0	-108	0	-253	-1287	0	-1770
TOTAL	38466	0	38466	3402	2477	1912	3514	11491	1351	62613

COMPUTING COSTS: ACADEMIC 1710
NON-ACADEMIC 767
TOTAL 2477

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH INCL. OMAF

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	19888	135	0	20023	0	174	0	20197
(II) OTHER INSTRUCTION AND RESEARCH	2170	57	0	2227	1087	99	0	3413
(III) OTHER SALARIES AND WAGES	22897	118	1913	24928	2407	209	0	27544
TOTAL SALARIES AND WAGES	44955	310	1913	47178	3494	482	0	51154
2. FRINGE BENEFITS	5725	25	159	5909	112	25	0	6046
TOTAL SALARIES AND BENEFITS	50680	335	2072	53087	3606	507	0	57200
3. BOOKS AND PERIODICALS	952	0	0	952	0	0	0	952
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1576	5	51	1632	709	120	0	2461
(B) RENTAL	286	0	0	286	0	0	0	286
5. OPERATIONAL SUPPLIES AND EXPENSES	5257	223	724	6204	1727	1466	0	9397
6. COST OF GOODS SOLD	0	0	1425	1425	0	0	0	1425
7. UTILITIES	3236	0	89	3325	0	0	0	3325
8. TAXES	513	0	62	575	0	0	0	575
9. RENOVATIONS AND ALTERATIONS	908	0	0	908	0	0	0	908
10. EXTERNAL CONTRACTED SERVICES	169	0	0	169	0	0	0	169
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	220	0	220
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1766	1766	0	0	52	1818
13. LAND AND SITE SERVICES	0	0	0	0	0	0	46	46
14. BUILDINGS	0	0	0	0	0	62	1455	1517
15. MISCELLANEOUS	806	22	8	836	472	262	0	1570
16. INTERNAL COST ALLOCATIONS	-1770	141	1421	-208	183	25	0	0
TOTAL	62613	726	7618	70957	6697	2662	1553	81869

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH INCL. OMAF

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	39452	0	0	39452	0	0	0	39452
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	801	180	0	981	0	0	15	996
(D) OTHER	12881	139	0	13020	1004	0	0	14024
TOTAL PROVINCIAL GRANTS	53134	319	0	53453	1004	0	15	54472
(II) FEDERAL	0	0	0	0	4535	853	0	5388
(III) MUNICIPAL	68	0	0	68	0	0	0	68
2. FEES (A) TUITION CREDIT	6542	0	0	6542	0	0	0	6542
(B) TUITION NON-CREDIT	0	376	0	376	0	0	0	376
(C) MISCELLANEOUS	380	0	5622	6002	0	0	0	6002
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	1222	1222
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	0	0	0	0	1431	1594	41	3066
5. SALES OF SERVICES AND PRODUCTS	1195	0	2096	3291	0	0	0	3291
6. INVESTMENT INCOME	668	0	0	668	0	650	25	1343
7. MISCELLANEOUS	1060	0	0	1060	0	0	0	1060
8. INTERFUND TRANSFERS	-50	0	0	-50	0	65	-15	0
TOTAL REVENUE	62997	695	7718	71410	6970	3162	1288	82830
TOTAL EXPENSES (FROM PAGE A2)	62613	726	7618	70957				
EXCESS OF REVENUE OVER EXPENSES	384	-31	100	453				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	5412	0	5412	[illegible]	0	0	0	0	0	5412
(II) OTHER INSTRUCTION AND RESEARCH	722	0	722	0	0	0	0	0	0	722
(III) OTHER SALARIES AND WAGES	1156	0	1156	522	335	293	852	1068	38	4264
TOTAL SALARIES AND WAGES	7290	0	7290	522	335	293	852	1068	38	10398
2. FRINGE BENEFITS	708	0	708	54	32	18	101	107	3	1023
TOTAL SALARIES AND BENEFITS	7998	0	7998	576	367	311	953	1175	41	11421
3. BOOKS AND PERIODICALS	0	0	0	385	0	0	0	0	0	385
4. FURNITURE AND EQUIPMENT (A) PURCHASE	178	0	178	6	4	2	4	15	0	209
(B) RENTAL	20	0	20	0	53	0	9	0	0	82
5. OPERATIONAL SUPPLIES AND EXPENSES	379	0	379	24	71	35	26	246	4	785
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	951	0	951
8. TAXES	0	0	0	0	0	0	0	0	131	131
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	83	0	83
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	17	0	17
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	352	0	352	4	7	103	45	49	118	678
16. INTERNAL COST ALLOCATIONS	-13	0	-13	0	0	7	9	-128	0	-125
TOTAL	8914	0	8914	995	502	458	1046	2408	294	14617

COMPUTING COSTS: ACADEMIC 251
NON-ACADEMIC 251
TOTAL 502

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	5412	0	0	5412	0	0	0	5412
(II) OTHER INSTRUCTION AND RESEARCH	722	0	0	722	0	0	0	722
(III) OTHER SALARIES AND WAGES	4264	0	287	4551	291	0	0	4842
TOTAL SALARIES AND WAGES	10398	0	287	10685	291	0	0	10976
2. FRINGE BENEFITS	1023	0	25	1048	12	0	0	1060
TOTAL SALARIES AND BENEFITS	11421	0	312	11733	303	0	0	12036
3. BOOKS AND PERIODICALS	385	0	0	385	4	0	0	389
4. FURNITURE AND EQUIPMENT (A) PURCHASE	209	0	25	234	88	0	74	396
(B) RENTAL	82	0	0	82	0	0	0	82
5. OPERATIONAL SUPPLIES AND EXPENSES	785	0	137	922	54	[illegible]	0	976
6. COST OF GOODS SOLD	0	0	383	383	0	[illegible]	0	383
7. UTILITIES	951	0	0	951	0	0	0	951
8. TAXES	131	0	0	131	0	0	0	131
9. RENOVATIONS AND ALTERATIONS	83	0	0	83	0	0	139	222
10. EXTERNAL CONTRACTED SERVICES	17	0	475	492	0	0	0	492
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	91	0	91
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	188	188	0	0	0	188
13. LAND AND SITE SERVICES	0	0	0	0	0	0	61	61
14. BUILDINGS	0	0	0	0	0	0	93	93
15. MISCELLANEOUS	678	0	22	700	106	17	27	850
16. INTERNAL COST ALLOCATIONS	-125	0	121	-4	4	0	0	0
TOTAL	14617	0	1663	16280	559	108	394	17341

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	9545	0	0	9545	0	0	0	9545
(B) EXTRA FORMULA	2075	0	0	2075	0	0	0	2075
(C) MCU GRANTS	452	0	0	452	0	0	30	482
(D) OTHER	85	0	0	85	107	0	0	192
TOTAL PROVINCIAL GRANTS	12157	0	0	12157	107	0	30	12294
(II) FEDERAL	49	0	0	49	363	0	0	412
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	2200	0	0	2200	0	0	0	2200
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	153	0	959	1112	0	0	0	1112
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	98	98
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	0	0	0	0	0	57	149	206
5. SALES OF SERVICES AND PRODUCTS	246	0	693	939	0	0	0	939
6. INVESTMENT INCOME	233	0	0	233	0	88	40	361
7. MISCELLANEOUS	24	0	0	24	80	0	42	146
8. INTERFUND TRANSFERS	9	0	0	9	9	40	-58	0
TOTAL REVENUE	15071	0	1652	16723	559	185	301	17768
TOTAL EXPENSES (FROM PAGE A2)	14617	0	1663	16280				
EXCESS OF REVENUE OVER EXPENSES	454	0	-11	443				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAURENTIAN

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	6007	0	6007	0	0	0	0	0	0	6007
(II) OTHER INSTRUCTION AND RESEARCH	257	0	257	0	0	0	0	0	0	257
(III) OTHER SALARIES AND WAGES	813	0	813	600	246	186	789	663	158	3455
TOTAL SALARIES AND WAGES	7077	0	7077	600	246	186	789	663	158	9719
2. FRINGE BENEFITS	812	0	812	61	25	13	68	90	10	1079
TOTAL SALARIES AND BENEFITS	7889	0	7889	661	271	199	857	753	168	10798
3. BOOKS AND PERIODICALS	0	0	0	300	0	0	0	0	0	300
4. FURNITURE AND EQUIPMENT (A) PURCHASE	61	0	61	13	28	0	4	27	2	135
(B) RENTAL	0	0	0	0	53	0	0	0	0	53
5. OPERATIONAL SUPPLIES AND EXPENSES	479	0	479	33	21	57	96	189	86	961
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	521	0	521
8. TAXES	0	0	0	0	0	0	0	0	115	115
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	69	0	69
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	255	0	255
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	100	0	0	0	100
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	23	0	23
14. BUILDINGS	0	0	0	0	0	0	0	15	0	15
15. MISCELLANEOUS	360	0	360	46	3	80	25	1	112	627
16. INTERNAL COST ALLOCATIONS	56	0	56	4	2	2	17	-83	0	-2
TOTAL	8845	0	8845	1057	378	438	999	1770	483	13970

COMPUTING COSTS: ACADEMIC 189
NON-ACADEMIC 189
TOTAL 378

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAURENTIAN

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	6007	0	0	6007	8	0	0	6015
(II) OTHER INSTRUCTION AND RESEARCH	257	0	0	257	137	0	0	394
(III) OTHER SALARIES AND WAGES	3455	0	250	3705	35	0	0	3740
TOTAL SALARIES AND WAGES	9719	0	250	9969	180	0	0	10149
2. FRINGE BENEFITS	1079	0	15	1094	8	0	0	1102
TOTAL SALARIES AND BENEFITS	10798	0	265	11063	188	0	0	11251
3. BOOKS AND PERIODICALS	300	0	0	300	0	0	0	300
4. FURNITURE AND EQUIPMENT (A) PURCHASE	135	0	2	137	33	0	70	240
(B) RENTAL	53	0	0	53	0	0	0	53
5. OPERATIONAL SUPPLIES AND EXPENSES	961	0	101	1062	103	0	0	1165
6. COST OF GOODS SOLD	0	0	428	428	0	0	0	428
7. UTILITIES	521	0	85	606	0	0	0	606
8. TAXES	115	0	0	115	0	0	0	115
9. RENOVATIONS AND ALTERATIONS	69	0	27	96	0	0	0	96
10. EXTERNAL CONTRACTED SERVICES	255	0	80	335	0	0	0	335
11. SCHOLARSHIPS, BURSARIES, ETC.	100	0	0	100	0	0	0	100
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	406	406	0	0	0	406
13. LAND AND SITE SERVICES	23	0	0	23	0	0	12	35
14. BUILDINGS	15	0	0	15	0	0	49	64
15. MISCELLANEOUS	627	0	64	691	42	0	0	733
16. INTERNAL COST ALLOCATIONS	-2	0	2	0	0	0	0	0
TOTAL	13970	0	1460	15430	366	0	131	15927

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAURENTIAN

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	8182	0	0	8182	0	0	0	8182
(B) EXTRA FORMULA	2422	0	0	2422	0	0	0	2422
(C) MCU GRANTS	658	0	0	658	15	0	0	673
(D) OTHER	0	0	0	0	80	0	0	80
TOTAL PROVINCIAL GRANTS	11262	0	0	11262	95	0	0	11357
(II) FEDERAL	0	0	0	0	238	0	0	238
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	2136	0	0	2136	0	0	0	2136
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	189	0	0	189	0	0	0	189
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	98	98
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	26	0	0	26	24	212	1	263
5. SALES OF SERVICES AND PRODUCTS	0	0	1508	1508	0	0	0	1508
6. INVESTMENT INCOME	31	0	0	31	0	39	168	238
7. MISCELLANEOUS	245	0	0	245	0	0	0	245
8. INTERFUND TRANSFERS	181	0	-24	157	42	-81	-118	0
TOTAL REVENUE	14070	0	1484	15554	399	170	149	16272
TOTAL EXPENSES (FROM PAGE A2)	13970	0	1460	15430				
EXCESS OF REVENUE OVER EXPENSES	100	0	24	124				

Data were not submitted for ALGOMA

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	887	0	887	0	0	0	0	0	0	887
(II) OTHER INSTRUCTION AND RESEARCH	116	0	116	0	0	0	0	0	0	116
(III) OTHER SALARIES AND WAGES	0	0	0	42	0	55	234	103	2	436
TOTAL SALARIES AND WAGES	1003	0	1003	42	0	55	234	103	2	1439
2. FRINGE BENEFITS	71	0	71	3	0	6	22	10	0	112
TOTAL SALARIES AND BENEFITS	1074	0	1074	45	0	61	256	113	2	1551
3. BOOKS AND PERIODICALS	0	0	0	84	0	0	0	0	0	84
4. FURNITURE AND EQUIPMENT (A) PURCHASE	30	0	30	0	0	0	33	0	0	63
(B) RENTAL	0	0	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	148	0	148	1	0	4	85	18	0	256
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	32	0	32
8. TAXES	0	0	0	0	0	0	0	19	0	19
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	9	0	9
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	31	0	0	0	31
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	11	0	11
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	104	0	104	0	0	0	30	0	0	134
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1356	0	1356	130	0	96	404	202	2	2190

COMPUTING COSTS:	
ACADEMIC	0
NON-ACADEMIC	0
TOTAL	0

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

OBJECT OF EXPENSE / TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	887	0	0	887	0	0	0	887
(II) OTHER INSTRUCTION AND RESEARCH	116	0	0	116	0	0	0	116
(III) OTHER SALARIES AND WAGES	436	0	0	436	0	0	0	436
TOTAL SALARIES AND WAGES	1439	0	0	1439	0	0	0	1439
2. FRINGE BENEFITS	112	0	0	112	0	0	0	112
TOTAL SALARIES AND BENEFITS	1551	0	0	1551	0	0	0	1551
3. BOOKS AND PERIODICALS	84	0	0	84	0	0	0	84
4. FURNITURE AND EQUIPMENT (A) PURCHASE	63	0	0	63	0	0	0	63
(B) RENTAL	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	256	0	0	256	0	0	0	256
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	32	0	0	32	0	0	0	32
8. TAXES	19	0	0	19	0	0	0	19
9. RENOVATIONS AND ALTERATIONS	9	0	0	9	0	0	0	9
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	31	0	0	31	0	0	0	31
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	11	0	0	11	0	0	0	11
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	134	0	0	134	0	0	0	134
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	2190	0	0	2190	0	0	0	2190

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	1220	0	0	1220	0	0	0	1220
(B) EXTRA FORMULA	141	0	0	141	0	0	0	141
(C) MCU GRANTS	323	0	0	323	0	0	0	323
(D) OTHER	0	0	0	0	0	0	0	0
TOTAL PROVINCIAL GRANTS	1684	0	0	1684	0	0	0	1684
(II) FEDERAL	0	0	0	0	0	0	0	0
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	296	0	0	296	0	0	0	296
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	164	0	0	164	0	0	0	164
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	4	0	0	4	0	0	0	4
5. SALES OF SERVICES AND PRODUCTS	0	0	0	0	0	0	0	0
6. INVESTMENT INCOME	0	0	0	0	0	0	0	0
7. MISCELLANEOUS	96	0	0	96	0	0	0	96
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	2244	0	0	2244	0	0	0	2244
TOTAL EXPENSES (FROM PAGE A2)	2190	0	0	2190				
EXCESS OF REVENUE OVER EXPENSES	54	0	0	54				

83

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST (LAURENTIAN)

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	259	0	259	0	0	0	0	0	0	259
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	13	0	13	12	0	0	55	24	10	114
TOTAL SALARIES AND WAGES	272	0	272	12	0	0	55	24	10	373
2. FRINGE BENEFITS	27	0	27	1	0	0	8	3	0	39
TOTAL SALARIES AND BENEFITS	299	0	299	13	0	0	63	27	10	412
3. BOOKS AND PERIODICALS	0	0	0	12	0	0	0	0	0	12
4. FURNITURE AND EQUIPMENT (A) PURCHASE	35	0	35	4	0	0	11	4	0	54
(B) RENTAL	5	0	5	0	0	0	5	0	4	14
5. OPERATIONAL SUPPLIES AND EXPENSES	8	0	8	0	0	0	21	4	0	33
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	13	0	13
8. TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	11	0	11
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	42	0	42
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	32	0	32	1	0	0	16	14	3	66
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	379	0	379	30	0	0	116	115	17	657

COMPUTING COSTS:	
ACADEMIC	0
NON-ACADEMIC	0
TOTAL	0

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST (LAURENTIAN)

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	259	0	0	259	0	0	0	259
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	114	0	0	114	0	0	0	114
TOTAL SALARIES AND WAGES	373	0	0	373	0	0	0	373
2. FRINGE BENEFITS	39	0	0	39	0	0	0	39
TOTAL SALARIES AND BENEFITS	412	0	0	412	0	0	0	412
3. BOOKS AND PERIODICALS	12	0	0	12	0	0	0	12
4. FURNITURE AND EQUIPMENT (A) PURCHASE	54	0	0	54	0	0	0	54
(B) RENTAL	14	0	0	14	0	0	0	14
5. OPERATIONAL SUPPLIES AND EXPENSES	33	0	0	33	0	0	0	33
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	13	0	0	13	0	0	0	13
8. TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	11	0	0	11	0	0	0	11
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	42	0	0	42	0	0	0	42
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	66	0	0	66	0	0	0	66
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	657	0	0	657	0	0	0	657

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST (LAURENTIAN)

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	270	0	0	270	0	0	0	270
(B) EXTRA FORMULA	113	0	0	113	0	0	0	113
(C) MCU GRANTS	87	0	0	87	0	0	0	87
(D) OTHER	0	0	0	0	0	0	0	0
TOTAL PROVINCIAL GRANTS	470	0	0	470	0	0	0	470
(II) FEDERAL	13	0	0	13	0	0	0	13
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	83	0	0	83	0	0	0	83
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	6	0	0	6	0	0	0	6
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	0	0	0	0	0	0	0	0
5. SALES OF SERVICES AND PRODUCTS	0	0	0	0	0	0	0	0
6. INVESTMENT INCOME	2	0	0	2	0	0	0	2
7. MISCELLANEOUS	71	0	0	71	0	0	0	71
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	645	0	0	645	0	0	0	645
TOTAL EXPENSES (FROM PAGE A2)	657	0	0	657				
EXCESS OF REVENUE OVER EXPENSES	-12	0	0	-12				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	16350	3753	20103	0	0	0	0	0	0	20103
(II) OTHER INSTRUCTION AND RESEARCH	3526	221	3747	0	0	0	0	0	0	3747
(III) OTHER SALARIES AND WAGES	2963	871	3834	2056	1129	803	2466	3483	396	14167
TOTAL SALARIES AND WAGES	22839	4845	27684	2056	1129	803	2466	3483	396	38017
2. FRINGE BENEFITS	2652	883	3535	247	152	87	339	318	81	4759
TOTAL SALARIES AND BENEFITS	25491	5728	31219	2303	1281	890	2805	3801	477	42776
3. BOOKS AND PERIODICALS	0	0	0	1524	0	0	0	0	0	1524
4. FURNITURE AND EQUIPMENT (A) PURCHASE	585	2	587	22	33	3	10	60	3	718
(B) RENTAL	269	65	334	41	280	0	35	4	2	696
5. OPERATIONAL SUPPLIES AND EXPENSES	1317	169	1486	144	315	214	215	384	59	2817
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2021	0	2021
8. TAXES	0	0	0	0	0	0	0	3	507	510
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	475	0	475
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	1120	0	1120
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1266	0	0	0	1266
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	584	215	799	41	17	24	53	93	218	1245
16. INTERNAL COST ALLOCATIONS	-15	0	-15	0	-249	-24	2	-490	0	-776
TOTAL	28231	6179	34410	4075	1677	2373	3120	7471	1266	54392

COMPUTING COSTS: ACADEMIC 861
NON-ACADEMIC 816
TOTAL 1677

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

OBJECT OF EXPENSE / TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	20103	0	0	20103	987	0	0	21090
(II) OTHER INSTRUCTION AND RESEARCH	3747	97	0	3844	2094	0	0	5938
(III) OTHER SALARIES AND WAGES	14167	51	2531	16749	5703	1525	0	23977
TOTAL SALARIES AND WAGES	38017	148	2531	40696	8784	1525	0	51005
2. FRINGE BENEFITS	4759	8	234	5001	971	116	0	6088
TOTAL SALARIES AND BENEFITS	42776	156	2765	45697	9755	1641	0	57093
3. BOOKS AND PERIODICALS	1524	0	0	1524	0	51	0	1575
4. FURNITURE AND EQUIPMENT (A) PURCHASE	718	0	16	734	452	14	235	1435
(B) RENTAL	696	0	27	723	5	0	0	728
5. OPERATIONAL SUPPLIES AND EXPENSES	2817	15	716	3548	1753	568	0	5869
6. COST OF GOODS SOLD	0	0	2774	2774	0	0	0	2774
7. UTILITIES	2021	1	26	2048	0	0	0	2048
8. TAXES	510	0	53	563	0	0	0	563
9. RENOVATIONS AND ALTERATIONS	475	0	235	710	0	0	0	710
10. EXTERNAL CONTRACTED SERVICES	1120	0	0	1120	0	0	0	1120
11. SCHOLARSHIPS, BURSARIES, ETC.	1266	0	0	1266	0	299	0	1565
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	601	601	0	0	0	601
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	1794	1794
15. MISCELLANEOUS	1245	93	27	1365	876	128	0	2369
16. INTERNAL COST ALLOCATIONS	-776	0	503	-273	273	0	0	0
TOTAL	54392	265	7743	62400	13114	2701	2029	80244

93

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	43336	0	0	43336	0	0	0	43336
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	849	0	0	849	0	0	209	1058
(D) OTHER	50	0	0	50	1249	0	0	1299
TOTAL PROVINCIAL GRANTS	44235	0	0	44235	1249	0	209	45693
(II) FEDERAL	0	0	0	0	8026	0	0	8026
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	7478	0	0	7478	0	0	0	7478
(B) TUITION NON-CREDIT	0	279	0	279	0	0	0	279
(C) MISCELLANEOUS	405	5	3096	3506	0	0	0	3506
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	417	417
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	227	0	0	227	0	188	8	423
5. SALES OF SERVICES AND PRODUCTS	0	0	4567	4567	0	0	0	4567
6. INVESTMENT INCOME	1483	0	0	1483	0	886	626	2995
7. MISCELLANEOUS	1292	0	73	1365	3839	2400	273	7877
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	55120	284	7736	63140	13114	3474	1533	81261
TOTAL EXPENSES (FROM PAGE A2)	54392	265	7743	62400				
EXCESS OF REVENUE OVER EXPENSES	728	19	-7	740				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OISE

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4245	0	4245	0	0	0	0	0	0	4245
(II) OTHER INSTRUCTION AND RESEARCH	2077	0	2077	0	0	0	0	0	0	2077
(III) OTHER SALARIES AND WAGES	1734	0	1734	672	184	19	678	169	71	3527
TOTAL SALARIES AND WAGES	8056	0	8056	672	184	19	678	169	71	9849
2. FRINGE BENEFITS	610	0	610	60	16	2	61	15	7	771
TOTAL SALARIES AND BENEFITS	8666	0	8666	732	200	21	739	184	78	10620
3. BOOKS AND PERIODICALS	0	0	0	119	0	0	0	0	0	119
4. FURNITURE AND EQUIPMENT (A) PURCHASE	86	0	86	0	76	0	0	6	8	176
(B) RENTAL	46	0	46	7	22	0	0	0	0	75
5. OPERATIONAL SUPPLIES AND EXPENSES	322	0	322	11	0	1	11	7	9	361
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	247	0	247
8. TAXES	0	0	0	0	0	0	0	0	29	29
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	29	0	29
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	109	0	23	1031	0	1163
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	230	0	230	1	1	0	40	0	42	314
16. INTERNAL COST ALLOCATIONS	-36	0	-36	0	-43	0	-35	0	0	-114
TOTAL	9314	0	9314	870	365	22	778	1504	166	13019

COMPUTING COSTS: ACADEMIC 309
NON-ACADEMIC 56
TOTAL 365

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OISE

OBJECT OF EXPENSE / TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	4245	0	0	4245	177	0	0	4422
(II) OTHER INSTRUCTION AND RESEARCH	2077	0	0	2077	622	0	0	2699
(III) OTHER SALARIES AND WAGES	3527	3	16	3546	542	0	0	4088
TOTAL SALARIES AND WAGES	9849	3	16	9868	1341	0	0	11209
2. FRINGE BENEFITS	771	0	1	772	101	0	0	873
TOTAL SALARIES AND BENEFITS	10620	3	17	10640	1442	0	0	12082
3. BOOKS AND PERIODICALS	119	0	0	119	0	0	0	119
4. FURNITURE AND EQUIPMENT (A) PURCHASE	176	0	0	176	6	0	0	182
(B) RENTAL	75	0	0	75	1	0	0	76
5. OPERATIONAL SUPPLIES AND EXPENSES	361	1	1	363	333	0	0	696
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	247	0	0	247	0	0	0	247
8. TAXES	29	0	0	29	0	0	0	29
9. RENOVATIONS AND ALTERATIONS	29	0	0	29	0	0	0	29
10. EXTERNAL CONTRACTED SERVICES	1163	0	0	1163	36	0	0	1199
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	1395	1395
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	314	1	0	315	109	0	0	424
16. INTERNAL COST ALLOCATIONS	-114	0	0	-114	114	0	0	0
TOTAL	13019	5	18	13042	2041	0	1395	16478

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OISE

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	8935	0	0	8935	0	0	0	8935
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	28	0	0	28	0	0	0	28
(D) OTHER	3325	0	0	3325	1405	0	1395	6125
TOTAL PROVINCIAL GRANTS	12288	0	0	12288	1405	0	1395	15088
(II) FEDERAL	0	0	0	0	212	0	0	212
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	498	0	0	498	0	0	0	498
(B) TUITION NON-CREDIT	0	5	0	5	0	0	0	5
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	0	0	0	0	411	0	0	411
5. SALES OF SERVICES AND PRODUCTS	355	0	80	435	0	0	0	435
6. INVESTMENT INCOME	109	0	0	109	0	0	0	109
7. MISCELLANEOUS	51	0	0	51	2	0	0	53
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	13301	5	80	13386	2030	0	1395	16811
TOTAL EXPENSES (FROM PAGE A2)	13019	5	18	13042				
EXCESS OF REVENUE OVER EXPENSES	282	0	62	344				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	22890	2760	25650	0	0	0	0	0	0	25650
(II) OTHER INSTRUCTION AND RESEARCH	1642	80	1722	0	0	0	0	0	0	1722
(III) OTHER SALARIES AND WAGES	4886	1327	6213	2655	1001	1539	2497	3016	221	17142
TOTAL SALARIES AND WAGES	29418	4167	33585	2655	1001	1539	2497	3016	221	44514
2. FRINGE BENEFITS	3565	606	4171	322	107	146	327	418	44	5535
TOTAL SALARIES AND BENEFITS	32983	4773	37756	2977	1108	1685	2824	3434	265	50049
3. BOOKS AND PERIODICALS	0	0	0	1143	0	0	0	0	0	1143
4. FURNITURE AND EQUIPMENT (A) PURCHASE	298	29	327	41	82	15	54	69	0	588
(B) RENTAL	102	5	107	27	518	5	31	25	0	713
5. OPERATIONAL SUPPLIES AND EXPENSES	1242	207	1449	136	99	109	308	191	34	2326
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2249	0	2249
8. TAXES	0	0	0	0	0	0	0	166	572	738
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	864	0	864
10. EXTERNAL CONTRACTED SERVICES	445	20	465	9	107	6	6	2544	0	3137
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	194	0	0	0	194
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	616	46	662	27	35	102	233	488	403	1950
16. INTERNAL COST ALLOCATIONS	0	-95	-95	0	-11	-21	-164	-982	0	-1273
TOTAL	35686	4985	40671	4360	1938	2095	3292	9048	1274	62678

COMPUTING COSTS: ACADEMIC 986
NON-ACADEMIC 952
TOTAL 1938

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	25650	16	0	25666	1817	178	0	27261
(II) OTHER INSTRUCTION AND RESEARCH	1722	2	0	1724	948	231	0	2903
(III) OTHER SALARIES AND WAGES	17142	17	832	17991	1317	367	0	19675
TOTAL SALARIES AND WAGES	44514	35	832	45381	3682	776	0	49839
2. FRINGE BENEFITS	5535	4	76	5615	235	36	0	5886
TOTAL SALARIES AND BENEFITS	50049	39	908	50996	3917	812	0	[illegible]
3. BOOKS AND PERIODICALS	1143	0	0	1143	9	7	0	1159
4. FURNITURE AND EQUIPMENT (A) PURCHASE	588	0	17	605	442	6	7	1060
(B) RENTAL	713	0	6	719	3	4	0	726
5. OPERATIONAL SUPPLIES AND EXPENSES	2326	2	18	2346	856	210	0	3412
6. COST OF GOODS SOLD	0	0	1498	1498	0	0	0	1498
7. UTILITIES	2249	0	17	2266	4	0	0	2270
8. TAXES	738	0	121	859	0	0	0	859
9. RENOVATIONS AND ALTERATIONS	864	0	80	944	0	0	546	1490
10. EXTERNAL CONTRACTED SERVICES	3137	0	152	3289	17	7	0	3313
11. SCHOLARSHIPS, BURSARIES, ETC.	194	0	0	194	0	233	0	427
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	394	394	0	0	0	394
13. LAND AND SITE SERVICES	0	0	0	0	0	0	134	134
14. BUILDINGS	0	0	0	0	0	0	1403	1403
15. MISCELLANEOUS	1950	4	81	2035	458	255	0	2748
16. INTERNAL COST ALLOCATIONS	-1273	0	884	-389	274	115	0	0
TOTAL	62678	45	4176	66899	5980	1649	2090	76618

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	47632	0	0	47632	0	0	0	47632
(B) EXTRA FORMULA	2888	0	0	2888	0	0	0	2888
(C) MCU GRANTS	1129	0	0	1129	0	0	110	1239
(D) OTHER	0	0	0	0	497	626	0	1123
TOTAL PROVINCIAL GRANTS	51649	0	0	51649	497	626	110	52882
(II) FEDERAL	24	0	0	24	4840	417	0	5281
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	8188	0	0	8188	0	0	0	8188
(B) TUITION NON-CREDIT	0	45	0	45	0	0	0	45
(C) MISCELLANEOUS	1118	0	1255	2373	0	0	0	2373
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	1431	1431
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	16	0	0	16	1284	962	89	2351
5. SALES OF SERVICES AND PRODUCTS	541	0	3097	3638	0	189	0	3827
6. INVESTMENT INCOME	755	0	0	755	0	90	35	880
7. MISCELLANEOUS	211	0	19	230	0	0	101	331
8. INTERFUND TRANSFERS	-17	0	0	-17	0	0	17	0
TOTAL REVENUE	62485	45	4371	66901	6621	2284	1783	77589
TOTAL EXPENSES (FROM PAGE A2)	62678	45	4176	66899				
EXCESS OF REVENUE OVER EXPENSES	-193	0	195	2				

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUEEN'S

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	21910	0	0	21910	39	309	0	22258
(II) OTHER INSTRUCTION AND RESEARCH	3075	40	0	3114	68	0	0	3182
(III) OTHER SALARIES AND WAGES	14729	66	1409	16204	2471	1338	0	20013
TOTAL SALARIES AND WAGES	39713	106	1409	41228	2578	1647	0	45453
2. FRINGE BENEFITS	3830	1	109	3940	0	94	0	4034
TOTAL SALARIES AND BENEFITS	43543	107	1518	45168	2578	1741	0	49487
3. BOOKS AND PERIODICALS	1064	0	0	1064	0	84	0	1148
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1049	0	43	1092	58	166	500	1816
(B) RENTAL	525	2	1	528	0	0	0	528
5. OPERATIONAL SUPPLIES AND EXPENSES	3079	38	741	3858	1926	1514	0	7298
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	1511	0	747	2258	0	0	0	2258
8. TAXES	665	0	167	832	0	0	0	832
9. RENOVATIONS AND ALTERATIONS	539	0	245	784	0	0	929	1713
10. EXTERNAL CONTRACTED SERVICES	200	0	2335	2535	0	0	0	2535
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1615	0	1615
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1232	1232	0	0	0	1232
13. LAND AND SITE SERVICES	0	0	0	0	0	0	398	398
14. BUILDINGS	0	0	0	0	0	0	5967	5967
15. MISCELLANEOUS	1252	15	135	1402	550	0	0	1952
16. INTERNAL COST ALLOCATIONS	-198	0	0	-198	198	0	0	0
TOTAL	53229	162	7164	60555	5310	5120	7794	78779

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUEEN'S

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	43124	0	0	43124	0	0	0	43124
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	1321	0	0	1321	0	497	4506	6324
(D) OTHER	0	0	0	0	463	0	0	463
TOTAL PROVINCIAL GRANTS	44445	0	0	44445	463	497	4506	49911
(II) FEDERAL	0	0	0	0	784	0	0	784
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	7087	0	0	7087	0	0	0	7087
(B) TUITION NON-CREDIT	0	168	0	168	0	0	0	168
(C) MISCELLANEOUS	380	0	4196	4576	0	0	0	4576
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	252	252
(B) OTHER	0	0	0	0	0	0	614	614
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	28	0	0	28	3937	4517	474	8956
5. SALES OF SERVICES AND PRODUCTS	473	0	3417	3890	0	0	0	3890
6. INVESTMENT INCOME	57	0	0	57	0	2803	44	2904
7. MISCELLANEOUS	240	0	0	240	0	0	0	240
8. INTERFUND TRANSFERS	600	0	-415	185	126	-648	337	0
TOTAL REVENUE	53310	168	7198	60676	5310	7169	6227	79382
TOTAL EXPENSES (FROM PAGE A2)	53229	162	7164	60555				
EXCESS OF REVENUE OVER EXPENSES	81	6	34	121				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: RYERSON

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	17755	0	17755	0	0	0	0	0	0	17755
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	1641	0	1641	703	543	495	1499	1609	565	7055
TOTAL SALARIES AND WAGES	19396	0	19396	703	543	495	1499	1609	565	24810
2. FRINGE BENEFITS	1929	0	1929	83	-9	43	180	231	306	2831
TOTAL SALARIES AND BENEFITS	21325	0	21325	786	602	538	1679	1840	871	27641
3. BOOKS AND PERIODICALS	0	0	0	340	0	0	0	0	0	340
4. FURNITURE AND EQUIPMENT (A) PURCHASE	915	0	915	102	26	1	11	52	31	1138
(B) RENTAL	6	0	6	11	770	0	2	3	127	919
5. OPERATIONAL SUPPLIES AND EXPENSES	920	0	920	118	107	23	228	605	-263	1738
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1284	0	1284
8. TAXES	0	0	0	0	0	0	0	439	0	439
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	73	0	73
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	2	0	11	564	0	577
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	343	0	343	6	19	23	122	236	276	1025
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	23509	0	23509	1363	1526	585	2053	5096	1042	35174

COMPUTING COSTS: ACADEMIC 916
NON-ACADEMIC 610
TOTAL 1526

113

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: RYERSON

OBJECT OF EXPENSE \ TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	17755	0	0	17755	0	0	0	17755
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	7055	0	493	7548	0	0	0	7548
TOTAL SALARIES AND WAGES	24810	0	493	25303	0	0	0	25303
2. FRINGE BENEFITS	2831	0	42	2873	0	0	0	2873
TOTAL SALARIES AND BENEFITS	27641	0	535	28176	0	0	0	28176
3. BOOKS AND PERIODICALS	340	0	0	340	0	0	0	340
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1138	0	4	1142	0	0	35	1177
(B) RENTAL	919	0	2	921	0	0	0	921
5. OPERATIONAL SUPPLIES AND EXPENSES	1738	0	26	1764	0	0	0	1764
6. COST OF GOODS SOLD	0	0	1310	1310	0	0	0	1310
7. UTILITIES	1284	0	5	1289	0	0	0	1289
8. TAXES	439	0	0	439	0	0	0	439
9. RENOVATIONS AND ALTERATIONS	73	0	0	73	0	0	0	73
10. EXTERNAL CONTRACTED SERVICES	577	0	95	672	0	0	0	672
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	146	0	146
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	72	322	394
15. MISCELLANEOUS	1025	0	69	1094	0	0	0	1094
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	35174	0	2046	37220	0	218	357	37795

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: RYERSON

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	25906	0	0	25906	0	0	0	25906
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	2499	0	0	2499	0	0	0	2499
(D) OTHER	0	0	0	0	0	0	0	0
TOTAL PROVINCIAL GRANTS	28405	0	0	28405	0	0	0	28405
(II) FEDERAL	0	0	0	0	0	7	0	7
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	5286	0	0	5286	0	0	0	5286
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	198	0	0	198	0	0	0	198
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	343	343
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	0	0	0	0	0	916	22	938
5. SALES OF SERVICES AND PRODUCTS	231	0	2115	2346	0	0	0	2346
6. INVESTMENT INCOME	533	0	0	533	0	65	0	598
7. MISCELLANEOUS	182	0	0	182	0	0	64	246
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	34835	0	2115	36950	0	988	429	38367
TOTAL EXPENSES (FROM PAGE A2)	35174	0	2046	37220				
EXCESS OF REVENUE OVER EXPENSES	-339	0	69	-270				

122

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	52509	11852	64361	0	0	0	0	0	0	64361
(II) OTHER INSTRUCTION AND RESEARCH	9028	385	9413	0	0	0	0	0	0	9413
(III) OTHER SALARIES AND WAGES	14890	5302	20192	8759	3345	2097	7135	11107	318	52953
TOTAL SALARIES AND WAGES	76427	17539	93966	8759	3345	2097	7135	11107	318	126727
2. FRINGE BENEFITS	8771	2545	11316	998	322	222	801	1095	25	14779
TOTAL SALARIES AND BENEFITS	85198	20084	105282	9757	3667	2319	7936	12202	343	141506
3. BOOKS AND PERIODICALS	0	0	0	2539	0	0	0	0	0	2539
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1597	166	1763	252	256	57	87	214	0	2629
(B) RENTAL	368	95	463	-41	1577	0	76	0	0	2075
5. OPERATIONAL SUPPLIES AND EXPENSES	7618	2013	9631	402	688	588	1242	744	162	13457
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	6389	0	6389
8. TAXES	0	0	0	0	0	0	0	7	1604	1611
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	2954	0	2954
10. EXTERNAL CONTRACTED SERVICES	23	38	61	35	0	113	0	300	0	509
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1487	0	0	0	1487
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	802	137	939	26	37	109	73	593	933	2710
16. INTERNAL COST ALLOCATIONS	729	0	729	0	0	0	0	-762	0	-33
TOTAL	96335	22533	118868	12970	6225	4673	9414	22641	3042	177833

COMPUTING COSTS: ACADEMIC 4436
NON-ACADEMIC 1789
TOTAL 6225

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

OBJECT OF EXPENSE / TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	64361	855	0	65216	1752	422	0	67390
(II) OTHER INSTRUCTION AND RESEARCH	9413	1161	0	10574	6586	678	0	17838
(III) OTHER SALARIES AND WAGES	52953	539	1978	55470	10433	297	0	66200
TOTAL SALARIES AND WAGES	126727	2555	1978	131260	18771	1397	0	151428
2. FRINGE BENEFITS	14779	159	164	15102	1218	91	0	16411
TOTAL SALARIES AND BENEFITS	141506	2714	2142	146362	19989	1488	0	167839
3. BOOKS AND PERIODICALS	2539	0	0	2539	149	73	0	2761
4. FURNITURE AND EQUIPMENT (A) PURCHASE	2629	21	85	2735	3294	107	297	6433
(B) RENTAL	2075	16	32	2123	115	8	0	2246
5. OPERATIONAL SUPPLIES AND EXPENSES	13457	549	854	14860	9936	948	0	25744
6. COST OF GOODS SOLD	0	0	1410	1410	0	0	0	1410
7. UTILITIES	6389	0	0	6389	11	0	0	6400
8. TAXES	1611	0	0	1611	0	0	0	1611
9. RENOVATIONS AND ALTERATIONS	2954	0	0	2954	125	0	2440	5519
10. EXTERNAL CONTRACTED SERVICES	509	0	1208	1717	0	0	0	1717
11. SCHOLARSHIPS, BURSARIES, ETC.	1487	0	0	1487	0	2351	0	3838
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	551	551	0	0	0	551
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	1845	1845
15. MISCELLANEOUS	2710	40	0	2750	0	0	24	2774
16. INTERNAL COST ALLOCATIONS	-33	0	762	729	-729	0	0	0
TOTAL	177833	3340	7044	188217	32890	4975	4606	230688

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

SOURCE OF REVENUE	TYPE OF FUND OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	141568	0	0	141568	0	0	0	141568
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	2203	730	0	2933	0	0	68	3001
(D) OTHER	40	0	0	40	1360	194	0	1594
TOTAL PROVINCIAL GRANTS	143811	730	0	144541	1360	194	68	146163
(II) FEDERAL	0	0	0	0	22646	224	0	22870
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	20722	0	0	20722	0	0	0	20722
(B) TUITION NON-CREDIT	0	2620	0	2620	0	0	0	2620
(C) MISCELLANEOUS	1002	0	3010	4012	0	0	0	4012
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	4031	4031
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	130	0	0	130	6728	6216	614	13688
5. SALES OF SERVICES AND PRODUCTS	8148	0	4080	12228	0	0	0	12228
6. INVESTMENT INCOME	1548	0	0	1548	886	4493	1215	8142
7. MISCELLANEOUS	0	0	0	0	1270	1732	284	3286
8. INTERFUND TRANSFERS	3082	0	0	3082	0	-3667	585	0
TOTAL REVENUE	178443	3350	7090	188883	32890	9192	6797	237762
TOTAL EXPENSES (FROM PAGE A2)	177833	3340	7044	188217				
EXCESS OF REVENUE OVER EXPENSES	610	10	46	666				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TRENT

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4134	0	4134	0	0	0	0	0	0	4134
(II) OTHER INSTRUCTION AND RESEARCH	84	0	84	0	0	0	0	0	0	84
(III) OTHER SALARIES AND WAGES	768	0	768	454	23	286	604	728	62	2925
TOTAL SALARIES AND WAGES	4986	0	4986	454	23	286	604	728	62	7143
2. FRINGE BENEFITS	534	0	534	49	2	32	67	86	7	777
TOTAL SALARIES AND BENEFITS	5520	0	5520	503	25	318	671	814	69	7920
3. BOOKS AND PERIODICALS	0	0	0	353	0	0	0	0	0	353
4. FURNITURE AND EQUIPMENT (A) PURCHASE	52	0	52	0	21	6	0	14	39	132
(B) RENTAL	0	0	0	0	25	0	3	0	0	28
5. OPERATIONAL SUPPLIES AND EXPENSES	252	0	252	31	6	16	60	114	21	500
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	180	0	180
8. TAXES	0	0	0	0	0	0	0	0	111	111
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	77	0	77
10. EXTERNAL CONTRACTED SERVICES	74	0	74	0	82	0	0	0	0	156
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	126	0	0	0	126
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	265	0	265	7	0	23	31	5	149	480
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	6163	0	6163	894	159	489	765	1204	389	10063

COMPUTING COSTS: ACADEMIC 81
NON-ACADEMIC 78
TOTAL 159

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TRENT

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	4134	0	0	4134	0	0	0	4134
(II) OTHER INSTRUCTION AND RESEARCH	84	19	0	103	50	25	0	178
(III) OTHER SALARIES AND WAGES	2925	13	696	3634	125	150	0	3909
TOTAL SALARIES AND WAGES	7143	32	696	7871	175	175	0	8221
2. FRINGE BENEFITS	777	2	79	858	10	10	0	878
TOTAL SALARIES AND BENEFITS	7920	34	775	8729	185	185	0	9099
3. BOOKS AND PERIODICALS	353	0	0	353	5	0	0	358
4. FURNITURE AND EQUIPMENT (A) PURCHASE	132	0	7	139	20	10	2	171
(B) RENTAL	28	0	3	31	0	0	0	31
5. OPERATIONAL SUPPLIES AND EXPENSES	500	4	173	677	20	50	0	747
6. COST OF GOODS SOLD	0	0	543	543	0	0	0	543
7. UTILITIES	180	0	220	400	0	0	0	400
8. TAXES	111	0	0	111	0	0	0	111
9. RENOVATIONS AND ALTERATIONS	77	0	8	85	0	0	0	85
10. EXTERNAL CONTRACTED SERVICES	156	0	620	776	0	0	0	776
11. SCHOLARSHIPS, BURSARIES, ETC.	126	0	0	126	0	0	0	126
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	433	433	0	0	0	433
13. LAND AND SITE SERVICES	0	0	0	0	0	0	122	122
14. BUILDINGS	0	0	0	0	0	0	1905	1905
15. MISCELLANEOUS	480	7	44	531	19	56	0	606
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	10063	45	2826	12934	249	301	2029	15513

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TRENT

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	6126	0	0	6126	0	0	0	6126
(B) EXTRA FORMULA	1650	0	0	1650	0	0	0	1650
(C) MCU GRANTS	190	0	0	190	0	0	0	190
(D) OTHER	0	0	35	35	63	0	0	98
TOTAL PROVINCIAL GRANTS	7966	0	35	8001	63	0	0	8064
(II) FEDERAL	58	0	0	58	193	0	0	251
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	1710	0	0	1710	0	0	0	1710
(B) TUITION NON-CREDIT	0	32	0	32	0	0	0	32
(C) MISCELLANEOUS	89	0	1569	1658	0	0	0	1658
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	482	482
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	211	0	12	223	15	371	1211	1820
5. SALES OF SERVICES AND PRODUCTS	0	0	1234	1234	0	0	0	1234
6. INVESTMENT INCOME	47	0	0	47	0	65	0	112
7. MISCELLANEOUS	43	0	0	43	0	0	0	43
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	10124	32	2850	13006	271	436	1693	15406
TOTAL EXPENSES (FROM PAGE A2)	10063	45	2826	12934				
EXCESS OF REVENUE OVER EXPENSES	61	-13	24	72				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WATERLOO

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	21494	0	21494	0	0	0	0	0	0	21494
(II) OTHER INSTRUCTION AND RESEARCH	3124	0	3124	0	0	0	0	0	0	3124
(III) OTHER SALARIES AND WAGES	4680	0	4680	2138	1733	1808	2769	4306	109	17543
TOTAL SALARIES AND WAGES	29298	0	29298	2138	1733	1808	2769	4306	109	42161
2. FRINGE BENEFITS	2654	0	2654	198	168	182	292	507	10	4011
TOTAL SALARIES AND BENEFITS	31952	0	31952	2336	1901	1990	3061	4813	119	46172
3. BOOKS AND PERIODICALS	0	0	0	1143	0	0	0	0	0	1143
4. FURNITURE AND EQUIPMENT (A) PURCHASE	726	0	726	147	870	18	115	107	1	1884
(B) RENTAL	7	0	7	19	521	0	0	1	0	548
5. OPERATIONAL SUPPLIES AND EXPENSES	1781	0	1781	113	239	208	405	370	280	3396
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1401	0	1401
8. TAXES	0	0	0	0	0	0	0	0	719	719
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	80	0	80
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	330	0	0	154	0	484
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	412	0	0	0	412
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	13	0	13
14. BUILDINGS	0	0	0	0	0	0	0	147	0	147
15. MISCELLANEOUS	742	0	742	9	13	145	44	6	400	1359
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-359	0	0	-359
TOTAL	35208	0	35208	3767	3874	2773	3166	7092	1519	57399

COMPUTING COSTS: ACADEMIC 2867
NON-ACADEMIC 1007
TOTAL 3874

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WATERLOO

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	21494	0	0	21494	537	0	0	22031
(II) OTHER INSTRUCTION AND RESEARCH	3124	0	0	3124	1232	304	0	4660
(III) OTHER SALARIES AND WAGES	17543	0	3430	20973	1958	394	0	23325
TOTAL SALARIES AND WAGES	42161	0	3430	45591	3727	698	0	50016
2. FRINGE BENEFITS	4011	0	340	4351	155	25	0	4531
TOTAL SALARIES AND BENEFITS	46172	0	3770	49942	3882	723	0	54547
3. BOOKS AND PERIODICALS	1143	0	0	1143	0	39	16	1198
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1884	0	165	2049	612	375	443	3479
(B) RENTAL	548	0	12	560	0	312	0	872
5. OPERATIONAL SUPPLIES AND EXPENSES	3396	0	1145	4541	1133	0	0	5674
6. COST OF GOODS SOLD	0	0	3364	3364	0	0	0	3364
7. UTILITIES	1401	0	854	2255	0	0	0	2255
8. TAXES	719	0	172	891	0	0	0	891
9. RENOVATIONS AND ALTERATIONS	80	0	60	140	0	0	0	140
10. EXTERNAL CONTRACTED SERVICES	484	0	0	484	0	0	0	484
11. SCHOLARSHIPS, BURSARIES, ETC.	412	0	0	412	60	605	0	1077
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1140	1140	0	0	0	1140
13. LAND AND SITE SERVICES	13	0	0	13	0	0	196	209
14. BUILDINGS	147	0	0	147	0	0	238	385
15. MISCELLANEOUS	1359	0	146	1505	839	227	0	2571
16. INTERNAL COST ALLOCATIONS	-359	0	-12	-371	299	72	0	0
TOTAL	57399	0	10816	68215	6825	2353	893	78286

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WATERLOO

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	46270	0	0	46270	0	0	0	46270
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	879	0	0	879	19	0	53	951
(D) OTHER	0	0	0	0	563	4	0	567
TOTAL PROVINCIAL GRANTS	47149	0	0	47149	582	4	53	47788
(II) FEDERAL	0	0	0	0	5307	1166	0	6473
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	9114	0	0	9114	0	0	0	9114
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	95	0	3866	3961	0	0	0	3961
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	426	426
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	39	0	0	39	863	605	69	1576
5. SALES OF SERVICES AND PRODUCTS	336	0	7194	7530	0	0	0	7530
6. INVESTMENT INCOME	912	0	0	912	0	92	222	1226
7. MISCELLANEOUS	342	0	0	342	73	752	37	1204
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	57987	0	11060	69047	6825	2619	807	79298
TOTAL EXPENSES (FROM PAGE A2)	57399	0	10816	68215				
EXCESS OF REVENUE OVER EXPENSES	588	0	244	832				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	26184	5372	31556	0	0	0	0	0	0	31556
(II) OTHER INSTRUCTION AND RESEARCH	2794	82	2876	0	0	0	0	0	0	2876
(III) OTHER SALARIES AND WAGES	6583	1602	8185	3518	1976	1555	2928	4691	451	23304
TOTAL SALARIES AND WAGES	35561	7056	42617	3518	1976	1555	2928	4691	451	57736
2. FRINGE BENEFITS	4353	870	5223	430	237	186	347	457	58	6938
TOTAL SALARIES AND BENEFITS	39914	7926	47840	3948	2213	1741	3275	5148	509	64674
3. BOOKS AND PERIODICALS	0	0	0	1869	0	0	0	0	0	1869
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1265	.02	1367	95	332	31	44	43	2	1914
(B) RENTAL	295	0	295	164	667	22	65	4	7	1224
5. OPERATIONAL SUPPLIES AND EXPENSES	1583	237	1820	5	488	733	328	459	69	3902
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2119	0	2119
8. TAXES	0	0	0	0	0	0	0	16	814	830
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	278	0	278
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	7	0	7
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	813	0	0	0	813
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	188	0	0	0	188
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	911	56	967	8	31	89	84	52	760	1991
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-128	0	-155	-465	0	-748
TOTAL	43968	8321	52289	6089	3603	3617	3641	7661	2161	79061

COMPUTING COSTS:

ACADEMIC	2229
NON-ACADEMIC	1374
TOTAL	3603

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	31556	296	0	31852	779	104	0	32735
(II) OTHER INSTRUCTION AND RESEARCH	2876	0	0	2876	3899	22	0	6797
(III) OTHER SALARIES AND WAGES	23304	272	3984	27560	3120	113	0	30793
TOTAL SALARIES AND WAGES	57736	568	3984	62288	7798	239	0	70325
2. FRINGE BENEFITS	6938	0	434	7372	322	43	0	7737
TOTAL SALARIES AND BENEFITS	64674	568	4418	69660	8120	282	0	78062
3. BOOKS AND PERIODICALS	1869	0	0	1869	0	41	0	1910
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1914	5	171	2090	525	197	407	3219
(B) RENTAL	1224	0	67	1291	0	0	0	1291
5. OPERATIONAL SUPPLIES AND EXPENSES	3902	193	1194	5289	2548	388	0	8225
6. COST OF GOODS SOLD	0	0	4323	4323	0	0	0	4323
7. UTILITIES	2119	0	466	2585	0	0	0	2585
8. TAXES	830	0	118	948	0	0	0	948
9. RENOVATIONS AND ALTERATIONS	278	0	0	278	0	0	642	920
10. EXTERNAL CONTRACTED SERVICES	7	0	0	7	0	0	0	7
11. SCHOLARSHIPS, BURSARIES, ETC.	813	0	0	813	0	732	0	1545
12. PRINCIPAL AND INTEREST REPAIMENTS	188	0	807	995	0	0	0	995
13. LAND AND SITE SERVICES	0	0	0	0	0	0	39	39
14. BUILDINGS	0	0	0	0	0	0	4879	4879
15. MISCELLANEOUS	1991	206	156	2353	1099	85	0	3537
16. INTERNAL COST ALLOCATIONS	-748	0	576	-172	150	0	22	0
TOTAL	79061	972	12296	92329	12442	1725	5989	112485

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	62385	0	0	62385	0	0	0	62385
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	1089	0	0	1089	0	0	105	1194
(D) OTHER	62	0	0	62	939	3	179	1183
TOTAL PROVINCIAL GRANTS	63536	0	0	63536	939	3	284	64762
(II) FEDERAL	0	0	0	0	7523	215	0	7738
(III) MUNICIPAL	189	0	0	189	0	0	0	189
2. FEES (A) TUITION CREDIT	10867	0	0	10867	0	0	0	10867
(B) TUITION NON-CREDIT	0	1156	0	1156	0	0	0	1156
(C) MISCELLANEOUS	942	0	3939	4881	0	0	0	4881
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	593	593
(B) OTHER	0	0	0	0	0	0	4092	4092
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	117	0	0	117	4738	1133	605	6593
5. SALES OF SERVICES AND PRODUCTS	0	0	8545	8545	0	0	0	8545
6. INVESTMENT INCOME	1416	0	0	1416	0	500	440	2356
7. MISCELLANEOUS	1638	0	0	1638	251	642	6	2537
8. INTERFUND TRANSFERS	-135	0	135	0	0	0	0	0
TOTAL REVENUE	78570	1156	12619	92345	13451	2493	6020	114309
TOTAL EXPENSES (FROM PAGE A2)	79061	972	12296	92329				
EXCESS OF REVENUE OVER EXPENSES	-491	184	323	16				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WILFRID LAURIER

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4991	0	4991	0	0	0	0	0	0	4991
(II) OTHER INSTRUCTION AND RESEARCH	1231	0	1231	0	0	0	0	0	0	1231
(III) OTHER SALARIES AND WAGES	582	0	582	537	90	373	784	697	79	3142
TOTAL SALARIES AND WAGES	6804	0	6804	537	90	373	784	697	79	9364
2. FRINGE BENEFITS	667	0	667	58	7	43	82	107	11	975
TOTAL SALARIES AND BENEFITS	7471	0	7471	595	97	416	866	804	90	10339
3. BOOKS AND PERIODICALS	0	0	0	541	0	0	0	0	0	541
4. FURNITURE AND EQUIPMENT (A) PURCHASE	224	0	224	63	25	0	73	14	0	399
(B) RENTAL	0	0	0	0	175	0	0	0	0	175
5. OPERATIONAL SUPPLIES AND EXPENSES	408	0	408	36	42	100	94	146	118	944
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	323	0	323
8. TAXES	0	0	0	0	0	0	0	2	147	149
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	94	0	94
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	15	0	0	107	0	122
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	163	0	0	0	163
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	55	0	0	55
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	328	0	328	4	0	22	30	76	100	560
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-4	-7	0	-11
TOTAL	8431	0	8431	1239	354	701	1114	1559	455	13853

COMPUTING COSTS: ACADEMIC 280
NON-ACADEMIC 74
TOTAL 354

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT
OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WILFRID LAURIER

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	4991	0	0	4991	0	0	0	4991
(II) OTHER INSTRUCTION AND RESEARCH	1231	0	0	1231	0	0	0	1231
(III) OTHER SALARIES AND WAGES	3142	0	736	3878	31	0	0	3909
TOTAL SALARIES AND WAGES	9364	0	736	10100	31	0	0	10131
2. FRINGE BENEFITS	975	0	71	1046	0	0	0	1046
TOTAL SALARIES AND BENEFITS	10339	0	807	11146	31	0	0	11177
3. BOOKS AND PERIODICALS	541	0	0	541	0	0	0	541
4. FURNITURE AND EQUIPMENT (A) PURCHASE	399	0	32	431	0	0	0	431
(B) RENTAL	175	0	0	175	0	0	0	175
5. OPERATIONAL SUPPLIES AND EXPENSES	944	0	116	1060	68	0	0	1128
6. COST OF GOODS SOLD	0	0	982	982	0	0	0	982
7. UTILITIES	323	0	88	411	0	0	0	411
8. TAXES	149	0	0	149	0	0	0	149
9. RENOVATIONS AND ALTERATIONS	94	0	12	106	0	0	17	123
10. EXTERNAL CONTRACTED SERVICES	122	0	80	202	0	0	0	202
11. SCHOLARSHIPS, BURSARIES, ETC.	163	0	0	163	0	2	0	165
12. PRINCIPAL AND INTEREST REPAYMENTS	55	0	207	262	0	0	0	262
13. LAND AND SITE SERVICES	0	0	0	0	0	0	93	93
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	560	0	20	580	0	0	0	580
16. INTERNAL COST ALLOCATIONS	-11	0	11	0	0	0	0	0
TOTAL	13853	0	2355	16208	99	2	110	16419

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WILFRID LAURIER

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	11318	0	0	11318	0	0	0	11318
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	246	0	0	246	0	0	17	263
(D) OTHER	0	0	0	0	70	0	0	70
TOTAL PROVINCIAL GRANTS	115(	0	0	11564	70	0	17	11651
(II) FEDERAL		0	0	0	17	0	0	17
(III) MUNICIPAL	0	0	0	0	[illegible]	0	0	0
2. FEES (A) TUITION CREDIT	3313	0	0	3313	0	0	0	3313
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	169	0	1021	1190	0	0	0	1190
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	86	86
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	1	0	0	1	0	0	0	1
5. SALES OF SERVICES AND PRODUCTS	0	0	1363	1363	0	0	0	1363
6. INVESTMENT INCOME	306	0	0	306	0	8	0	314
7. MISCELLANEOUS	39	0	0	39	25	0	0	64
8. INTERFUND TRANSFERS	6	0	0	6	0	-6	0	0
TOTAL REVENUE	15398	0	2384	17782	112	2	103	17999
TOTAL EXPENSES (FROM PAGE A2)	13853	0	2355	16208				
EXCESS OF REVENUE OVER EXPENSES	1545	0	29	1574				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	14082	0	14082	0	0	0	0	0	0	14082
(II) OTHER INSTRUCTION AND RESEARCH	1377	0	1377	0	0	0	0	0	0	1377
(III) OTHER SALARIES AND WAGES	2284	0	2284	1497	482	437	1345	3306	82	9433
TOTAL SALARIES AND WAGES	17743	0	17743	1497	482	437	1345	3306	82	24892
2. FRINGE BENEFITS	1915	0	1915	187	56	46	216	539	12	2971
TOTAL SALARIES AND BENEFITS	19658	0	19658	1684	538	483	1561	3845	94	27863
3. BOOKS AND PERIODICALS	0	0	0	1039	0	0	0	0	0	1039
4. FURNITURE AND EQUIPMENT (A) PURCHASE	488	0	488	9	74	12	8	25	0	616
(B) RENTAL	27	0	27	29	364	0	28	0	0	448
5. OPERATIONAL SUPPLIES AND EXPENSES	553	0	553	52	21	37	96	443	94	1296
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1520	0	1520
8. TAXES	0	0	0	0	0	0	0	3	351	354
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	22	0	22
10. EXTERNAL CONTRACTED SERVICES	17	0	17	0	0	0	0	494	0	511
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	322	0	0	0	322
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	426	0	426	18	4	67	114	5	221	855
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-6	0	-21	-954	0	-981
TOTAL	21169	0	21169	2831	995	921	1786	5403	760	33865

COMPUTING COSTS: ACADEMIC 512
NON-ACADEMIC 483
TOTAL 995

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

OBJECT OF EXPENSE / TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	14082	0	0	14082	0	0	0	14082
(II) OTHER INSTRUCTION AND RESEARCH	1377	3	0	1380	818	0	0	2198
(III) OTHER SALARIES AND WAGES	9433	0	1095	10528	0	0	0	10528
TOTAL SALARIES AND WAGES	24892	3	1095	25990	818	0	0	26808
2. FRINGE BENEFITS	2971	0	43	3014	116	0	0	3130
TOTAL SALARIES AND BENEFITS	27863	3	1138	29004	934	0	0	29938
3. BOOKS AND PERIODICALS	1039	0	0	1039	0	0	0	1039
4. FURNITURE AND EQUIPMENT (A) PURCHASE	616	0	76	692	472	0	0	1164
(B) RENTAL	448	0	7	455	0	0	0	455
5. OPERATIONAL SUPPLIES AND EXPENSES	1296	0	224	1520	432	0	0	1952
6. COST OF GOODS SOLD	0	0	1621	1621	0	0	0	1621
7. UTILITIES	1520	0	0	1520	0	0	0	1520
8. TAXES	354	0	47	401	0	0	0	401
9. RENOVATIONS AND ALTERATIONS	22	0	56	78	0	0	0	78
10. EXTERNAL CONTRACTED SERVICES	511	0	0	511	0	0	0	511
11. SCHOLARSHIPS, BURSARIES, ETC.	322	0	0	322	0	32	0	354
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	446	446	0	0	0	446
13. LAND AND SITE SERVICES	0	0	0	0	0	0	-17	-17
14. BUILDINGS	0	0	0	0	0	0	747	747
15. MISCELLANEOUS	855	0	117	972	0	0	0	972
16. INTERNAL COST ALLOCATIONS	-981	0	975	-6	6	0	0	0
TOTAL	33865	3	4707	38575	1844	32	730	41181

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

SOURCE OF REVENUE	TYPE OF FUND OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	28012	0	0	28012	0	0	0	28012
(B) EXTRA FORMULA	0	0	0	0	0	0	0	0
(C) MCU GRANTS	621	0	0	621	0	0	0	621
(D) OTHER	0	0	0	0	277	0	0	277
TOTAL PROVINCIAL GRANTS	28633	0	0	28633	277	0	0	28910
(II) FEDERAL	0	0	0	0	1593	0	0	1593
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	6155	0	0	6155	0	0	0	6155
(B) TUITION NON-CREDIT	0	6	0	6	0	0	0	6
(C) MISCELLANEOUS	307	0	1202	1509	0	0	0	1509
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	325	325
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	85	0	0	85	277	0	285	647
5. SALES OF SERVICES AND PRODUCTS	0	0	3021	3021	0	0	0	3021
6. INVESTMENT INCOME	366	0	0	366	0	24	0	390
7. MISCELLANEOUS	223	0	0	223	0	0	80	303
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	35769	6	4223	39998	2147	24	690	42859
TOTAL EXPENSES (FROM PAGE A2)	33865	3	4707	38575				
EXCESS OF REVENUE OVER EXPENSES	1904	3	-484	1423				

ACTUAL OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	26663	0	26663	0	0	0	0	0	0	26663
(II) OTHER INSTRUCTION AND RESEARCH	2232	0	2232	0	0	0	0	0	0	2232
(III) OTHER SALARIES AND WAGES	6771	0	6771	2575	605	1638	2907	4815	377	19688
TOTAL SALARIES AND WAGES	35666	0	35666	2575	605	1638	2907	4815	377	48583
2. FRINGE BENEFITS	3268	0	3268	238	52	135	277	461	61	4492
TOTAL SALARIES AND BENEFITS	38934	0	38934	2813	657	1773	3184	5276	438	53075
3. BOOKS AND PERIODICALS	0	0	0	1228	0	0	0	0	0	1228
4. FURNITURE AND EQUIPMENT (A) PURCHASE	358	0	358	89	175	23	23	116	1	785
(B) RENTAL	113	0	113	26	208	23	30	15	10	425
5. OPERATIONAL SUPPLIES AND EXPENSES	1735	0	1735	346	1219	213	271	1123	122	5029
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2816	0	2816
8. TAXES	0	0	0	0	0	0	0	2	624	626
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	374	0	374
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	175	0	175
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	313	0	0	0	313
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	65	65
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	666	0	666	27	27	155	112	123	392	1502
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-1956	0	-1956
TOTAL	41806	0	41806	4529	2286	2500	3620	8064	1652	64457

COMPUTING COSTS: ACADEMIC 1383
NON-ACADEMIC 903
TOTAL 2286

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

OBJECT OF EXPENSE / TYPE OF FUND	OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	26663	180	0	26843	1321	0	0	28164
(II) OTHER INSTRUCTION AND RESEARCH	2232	140	0	2372	400	0	0	2772
(III) OTHER SALARIES AND WAGES	19688	347	1271	21306	386	1	0	21693
TOTAL SALARIES AND WAGES	48583	667	1271	50521	2107	1	0	52629
2. FRINGE BENEFITS	4492	38	115	4645	266	0	0	4911
TOTAL SALARIES AND BENEFITS	53075	705	1386	55166	2373	1	0	57540
3. BOOKS AND PERIODICALS	1228	0	0	1228	0	87	0	1315
4. FURNITURE AND EQUIPMENT (A) PURCHASE	785	7	80	872	172	66	86	1196
(B) RENTAL	425	22	8	455	14	0	0	469
5. OPERATIONAL SUPPLIES AND EXPENSES	5029	190	939	6158	795	5	0	6958
6. COST OF GOODS SOLD	0	0	2050	2050	0	0	0	2050
7. UTILITIES	2816	0	0	2816	0	0	0	2816
8. TAXES	626	0	0	626	0	0	0	626
9. RENOVATIONS AND ALTERATIONS	374	0	0	374	0	0	333	707
10. EXTERNAL CONTRACTED SERVICES	175	0	0	175	0	0	0	175
11. SCHOLARSHIPS, BURSARIES, ETC.	313	0	0	313	86	124	0	523
12. PRINCIPAL AND INTEREST REPAYMENTS	65	0	1680	1745	0	0	0	1745
13. LAND AND SITE SERVICES	0	0	0	0	0	0	75	75
14. BUILDINGS	0	0	0	0	0	0	266	266
15. MISCELLANEOUS	1502	222	11	1735	455	0	0	2190
16. INTERNAL COST ALLOCATIONS	-1956	0	1956	0	0	0	0	0
TOTAL	64457	1146	8110	73713	3895	283	760	78651

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1977
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	OTHER (INCLUDING NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL								
(A) FORMULA	49326	0	0	49326	0	0	0	49326
(B) EXTRA FORMULA	161	0	0	161	0	0	0	161
(C) MCU GRANTS	1628	0	0	1628	16	0	0	1644
(D) OTHER	21	0	0	21	141	0	0	162
TOTAL PROVINCIAL GRANTS	51136	0	0	51136	157	0	0	51293
(II) FEDERAL	22	0	0	22	2800	0	0	2822
(III) MUNICIPAL	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	11403	0	0	11403	0	0	0	11403
(B) TUITION NON-CREDIT	0	984	0	984	0	0	0	984
(C) MISCELLANEOUS	298	134	3712	4144	0	0	0	4144
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	761	761
(B) OTHER	0	0	0	0	0	0	21	21
4. GIFTS, DONATIONS AND NON-GOVT. GRANTS	196	0	0	196	673	497	0	1366
5. SALES OF SERVICES AND PRODUCTS	1155	0	4490	5645	0	0	0	5645
6. INVESTMENT INCOME	236	0	0	236	0	0	0	236
7. MISCELLANEOUS	467	0	0	467	265	385	0	1117
8. INTERFUND TRANSFERS	177	0	0	177	0	-443	266	0
TOTAL REVENUE	65090	1118	8202	74410	3895	439	1048	79792
TOTAL EXPENSES (FROM PAGE A2)	64457	1146	8110	73713				
EXCESS OF REVENUE OVER EXPENSES	633	-28	92	697				